

SPEECH

OF THE

Hon. R. Harcourt

TREASURER OF THE PROVINCE OF ONTARIO,

Delivered on the 14th Day of December,

1897,

**In the Legislative Assembly of the Province of Ontario, on moving
the House into Committee of Supply.**

TORONTO:

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FINANCIAL STATEMENT

OF

HON. R. HARCOURT

LEGISLATIVE ASSEMBLY,

TORONTO, 14th December, 1897.

Mr. SPEAKER :—

Owing to the unusually early date of the commencement of the session, and to the fact that the accounts in the hands of honorable members cover only ten months of the present year, instead of the full calendar year as heretofore, my statement this afternoon must of necessity differ considerably from those I have previously had the honor to deliver, both as to its subject matter and arrangement.

At the very earliest hour possible the accounts for the balance of the year, viz., for the months of November and December, will be presented to the House in the usual form, and honorable members will then, as always heretofore, have the fullest opportunity to examine them in detail, and subject them in committee, if need be, to closest scrutiny.

It must be apparent to everyone that much valuable time will in this way be saved, that the business of the session will be greatly facilitated and expedited by bringing down now, as we have done, the full accounts of the year up to the end of October last, and that the convenience of honorable members will thus be best suited.

RECEIPTS.

RECEIPTS, TEN MONTHS ENDED 31ST OCTOBER, 1897.

SUBSIDY.....	\$1,116,872 80
SPECIFIC GRANT.....	80,000 00
	————— \$1,196,872 80

INTEREST ON CAPITAL HELD, AND DEBTS DUE BY THE DOMINION TO ONTARIO.....	\$212,414 48
INTEREST ON INVESTMENTS.....	22,233 03
	—————
	\$234,647 51

CROWN LANDS DEPARTMENT:—

Crown Lands	\$84,405 10
Rent <i>re</i> Crown Lands.....	154,735 07
Railway Lands.....	176 58
Clergy Lands	2,620 11
Common School Lands.....	10,089 95
Grammar School Lands.....	2,314 12
University Lands	705 89
Woods and Forests.....	1,132,387 49
Mining Licenses.....	2,411 20
Miscellaneous	311 28
Refunds	31 22
	—————
	1,390,188 01

ALGOMA TAXES	820 93
LAW STAMPS	50,653 79
LICENSES	289,157 12
EDUCATION DEPARTMENT	50,324 25
SALE OF LANDS AT TORONTO L. A.....	4,000 00

PUBLIC INSTITUTIONS REVENUE:—

Toronto Lunatic Asylum	\$30,115 88
Mimico "	3,826 04
London "	10,428 13
Hamilton "	9,544 05
Kingston "	8,032 24
Brockville "	3,296 30
Orillia "	3,341 68
Reformatory for Females.....	1,183 05
" Boys.....	328 50
Blind Institute	393 00
Central Prison Industries.....	15,000 00
	—————
	85,488 87

CASUAL REVENUE:—

Provincial Secretary's Department	\$33,840 65
Provincial Registrar's Branch.....	120 05
Registrar General's Branch.....	230 50
Fines, etc	3,119 89

Insurance Companies' Fees—Ontario		
Act and 1891 Act.....	\$14,884	49
Loan Companies—Fees	10,199	95
Public Officers' Surplus Fees (57		
Vic., Cap. 9, and R.S.O. Cap. 50)	10,828	26
Fees—Local Masters of Titles.....	2,950	82
Shooting and Fishing Licenses.....	2,319	21
Circus Licenses.....	891	26
Intestate Estates Moneys	6,845	16
Official Gazette	11,970	76
Private Bills	4,048	60
Statutes.....	1,461	02
Ground Rent, old Agricultural Hall		
site	4,000	00
Refunds.....	4	41
Incidentals	51	77
Insurance Companies' Assessment		
re Expenditure for Insurance		
Branch.....	2,999	99
Removal of Patients to Asylums...	4,338	24
	—————	—————
Succession Duties.....		\$115,104 98
DRAINAGE WORKS ASSESSMENTS.....		83,546 30
	—————	4,649 17
	—————	\$3,505,453 73
DRAINAGE DEBENTURES		23,136 13
" TILE.....		8,205 95
SALE OF ANNUITIES		156,342 51
	—————	\$3,693,138 32

EXPENDITURE, TEN MONTHS ENDED 31ST OCTOBER, 1897.

Civil Government.....	\$211,526	20
Legislation	136,904	10
Administration of Justice	358,642	71
Education	673,189	47
Public Institutions Maintenance	692,059	80
Immigration	6,767	60
Agriculture	168,052	37
Hospitals and Charities	192,694	08
Repairs and Maintenance	67,414	61
Public Buildings	103,304	28
Public Works.....	26,750	70

Colonization Roads.....	\$79,391	67
Charges Crown Lands	144,257	06
Refunds	23,829	87
Statutes Consolidated.....	14,963	80
Miscellaneous.....	129,301	34

	\$3,029,049	66
Drainage Debentures	6,872	94
“ “ (Tile)	6,800	00
Railway Aid Certificates	112,395	86
Annuity.....	45,100	00

	\$3,200,218	46

Our total receipts for the ten months' of 1897 to the end of October amount, as honorable gentlemen will notice, to \$3,693,138.

It exceeds our estimate, which was of course for the whole year, by \$477,000.

In making my statement, however, last February, I expressly informed the House that I was confident that the actual receipt would exceed the estimate. We have received already during ten months of this year a considerably larger sum than we have received any one year since 1893. It is gratifying to know that we have received during the first ten months of this year \$203,467 more than we received for all of last year.

The main source of increase, it will be noticed, is in the receipt from Crown Lands.

For the period of ten months which I am now considering our total receipts from the Crown Lands Department amounted to \$1,390,178, the largest receipt of any year since 1893.

Last year we received \$925,262. The average yearly receipt from this Department for twenty-six years has been \$978,264. From the sale of Crown Lands we received this year \$84,405, from rents, mining leases, the noticeably large amount of \$154,735, and from woods and forests, \$1,132,387. From mining leases we received last year \$46,940. We sold during the year 159½ miles of timber lands, obtaining for it \$265,162, or \$1,665 per mile. We received up to the end of October from this sale \$88,812. The balance is still outstanding. Omitting altogether the proceeds of this sale, our Crown Lands receipts for the ten months of 1897 have been exceptionally large.

The Sandfield Macdonald Government, it will be remembered, had four sales of timber, one during each year of its term of office. The

average price realized at these four sales was \$260.41 per mile. We have had only seven sales in twenty-six years, and we have realized as our average price \$1,221.67 per mile.

The berths disposed of at our sale last August are situated chiefly near Lake Wahnapitae, in the Townships of Rathbun, Scadding, Kelly, Davis and Hamner.

These five Townships are situated in a district that has been prospected by miners and in which hundreds of applications have been made for leases or patents under the Mines Act. The Department could not grant leases or patents before it had disposed of the pine timber.

It was therefore absolutely necessary, as well as prudent, to sell this timber in order that the applicants might obtain their titles, and that very serious loss by fire might be averted.

INTEREST RECEIPTS.

We received as interest this year on our Trust Funds and Investments \$234,647. Of this amount \$212,414 was remitted to us by the Dominion Government as the interest due us on the funds it holds in trust for us. The balance, \$22,233, represents interest on our drainage debentures and interest received from the banks on our deposits.

The plain fact, Mr. Speaker, that we have thus received this very year \$212,414 from the Dominion Government, and I expect an additional sum before the year closes, is conclusive proof that the Dominion holds in trust for us a large capital fund of several millions of dollars on which it regularly pays us interest. I will take occasion later on to refer to this question.

LICENSE RECEIPTS.

We received altogether this year from liquor licenses \$289,157. It is made up as follows:—

Revenue from city municipalities.....	\$116,162.12
" " municipalities other than cities ..	154,995.00
Total.....	\$271,157.12
Revenue from brewers and distillers, 1897	18,000.00
Total revenue for 1897, including brewers' and distillers' licenses.....	\$289,157.12

The revenue from liquor licenses (not including brewers' and distillers') shows a net increase of \$2,984.00 over last year, the revenue from the cities having increased by \$3,540.00, and that from other municipalities decreased by \$556.00.

The fee for a brewer's license is \$250.00. Since last session the Privy Council confirmed our right to exact a license fee from brewers and distillers.

The following table shows the amount of license revenue retained by the Province for its own use and the amount it distributed amongst the municipalities during each of the last five years.

LICENSE YEAR.	PROVINCE.	MUNICIPALITIES.
1893.	\$294,516.72.	\$289,996.74
1894.	277,330.14.	282,473.97
1895.	272,809.12.	272,101.31
1896.	268,172.78.	267,072.40
1897.	271,157.12.	270,906.00

The Province of Quebec retains all license moneys and returns no part of them to the municipalities. It received from this source last year \$663,087.

The total number of tavern, shop, and wholesale (not including brewers' and distillers') licenses

Issued in 1892.	was 3,369
" 1893.	" 3,276
" 1894.	" 3,151
" 1895.	" 3,132
" 1896.	" 3,096

a total decrease in five years of 273 licenses.

The number issued in 1874 was 6,185, in 1884, 3,970, and in 1894, 3,151. The next five years will in all probability witness a still more striking diminution. The Act passed last session abolishing saloons, and allowing only three tavern licenses for the first 1,000 of the population instead of four as in former years, and only one license for each 600 thereafter instead of 400 as formerly, will, in connection with the unwritten law of the survival of the fittest, inevitably contribute to this result.

The sum of \$115,104, representing what we call "Casual Revenue," is made up of more than twenty miscellaneous items of receipts. The largest of these items is that of \$33,840, which comes to us from the Provincial Secretary's department, and nearly all of this is made up of fees received for charters of incorporation. The number of charters issued greatly exceeded that of previous years. From marriage licenses we received \$2,000. In 1869 the Sandfield Macdonald Government received from marriage license fees \$31,531. Perhaps this is the only instance on record of a loss of revenue of which every one approves.

From the Insurance Department we received a little more than \$25,000. The fees received under the Ontario Insurance Act of last session amounted to \$17,864. The annual registry fees of Dominion Licensees and Friendly Societies amounts to \$13,481. We received by way of annual registry certificate fees payable by building societies, loan companies and trust companies, and for charters and application fees \$10,200. This source of revenue dates from the passing of our Loan Corporations Act of last session.

ANNUITIES.

We received from our sale of annuities this year \$156,342.

Our first sale was in 1884. In that year we sold to the amount of \$13,400 a year. This year we only needed to sell to the amount of \$7,000 a year, and the difference in amount of course represents our improved position as to these railway obligations. The amount we sold this year was smaller than that of any previous year. During the next few years, unless we grant aid to railways to a large extent in the meantime, these railway obligations will decrease considerably.

Next year these obligations will be \$28,000 less than those we have met this year, in 1899 there will be another drop of \$14,000, the following year a drop of \$6,000, and four years from now they will, as compared with this year, be diminished to the amount of nearly \$80,000. In 1884, the year of our first sale, the purchaser's investment brought him an interest yield of about $4\frac{1}{2}$ per cent. The purchasers this year will receive less than $3\frac{1}{4}$ per cent. on their investment.

It must always be remembered that the issue and sale of these annuities does not add one dollar to our existing obligations. When we sell annuities we merely postpone the railway obligations which mature during the year in which the sale takes place. We have had nine sales of annuities since 1884. We have had five sales during the last two parliaments. We have not sold them every year. We did not sell them, for example, in 1893 or 1894, or in 1880, 1889 or 1890. We have paid out for railway aid since 1884 \$1,013,204 more than we have received from our nine sales of annuities.

During these two parliaments moreover, that is from 1890 to 1897 inclusive, we have paid out for railway aid and to retire annuities \$1,099,732 more than we have received from the five sales of annuities referred to.

SUCCESSION DUTIES.

I estimated that we would receive from succession duties during the year \$175,000. Up to the end of October we had received \$83,546. Only

fifty estates out of three or four thousand came within the Act. I will before the session closes be able to give the exact number of estates which were administered during the year. In twenty-five of our counties not a single estate paid duty this year. The county of York, including Toronto, paid half of the total sum we received.

Since 1892, when our Act was passed, we have received in all \$744,376. The Government claims and is entitled to much credit for this large receipt. All economists agree that this is as just and equitable a means of raising revenue as has ever been devised. It fully conforms with the foundation principle that all taxation should have regard to the ability to pay on the part of the taxpayer. Under our Act only large estates (and we have but few of them in our young country) are dutiable. But one estate out of every fifty is reached by its provisions. Direct heirs very rarely pay anything. Collateral and remote heirs bear nearly all of the burden. No estate less in value than \$10,000 pays any duty under any circumstances. Neither husband, wife, or child, father, mother or grandchild, or son-in-law or daughter-in-law, is called upon to pay anything unless the estate exceeds \$100,000 in value.

In other states and countries, New York, Pennsylvania and England itself for example, similar Acts have a much wider application, a higher scale of duties, and reach much smaller estates. Everyone of our sister-Provinces has copied our legislation in this direction. The receipts under our Act are ear-marked by the statute itself and must go to charitable purposes. Our statute does not apply to property given, devised or bequeathed for religious, charitable or educational purposes. Succession or inheritance duties to the amount of \$2,126,894 were received in New York State during one fiscal year, viz., 1895. The British Government received last year a million of dollars from a single estate.

ASYLUM EXPENDITURES.

We expended during the ten months for public institutions maintenance \$692,059. This is more than one-fifth of all our expenditures. We spent for this purpose during all of 1896, \$796,567. In our seven large asylums there were 4,851 patients in residence on the 30th day of September last. The daily average population for 1897 was 4,867. There were thirty-three more female patients than male.

This is nearly four times as many patients as we had twenty years ago. There were 158 more than we had during the previous year. The daily average population in 1894 was 4,334; in 1895, it was 4,557; in 1896,

4,709, and in 1897, 4,867. The annual cost per patient this year is \$126.28, as against \$134.55 last year. It will be at once admitted that this in itself evinces on the part of those in charge of these institutions, great care and watchfulness as regards every item of expenditure.

We include, in common with several of the United States, (Massachusetts for example), in our per capita cost, ordinary repairs.

In six State asylums of Massachusetts, the annual per capita cost was \$176.80. The per capita cost in our seven asylums is \$126.28.

At the Pontiac Asylum, Michigan, it was, according to the last annual report, \$175.41, and at the Mattawean Hospital New York, \$192.20.

The last reports I have at hand furnish me with some additional comparisons which will, I know, interest the House. The asylums, or hospitals, as many prefer to call them, which I will name are large and well equipped institutions

	Weekly cost per capita.	Annual cost per capita.
Elgin, Illinois.....	\$2 70	\$140 30
Utica, New York, 1896.....	3 82	198 62
Willard, New York, 1895.....	2 83	147 42
Hudson River, New York.....	3 92	204 80
Middletown ".....	3 75	195 31
Buffalo ".....	3 53	183 56
Binghampton ".....	3 59	186 68
St. Lawrence ".....	4 23	219 85
Rochester ".....	4 50	233 44
Province of Ontario, 7 asylums.	2 43	126 28

We spend more for the maintenance of our public institutions than we do for any other single service, viz., nearly, if not fully, \$2,200 a day; out of every \$100 the Province spends, nearly \$22 of it is required for their support. It means a great deal therefore that we are able conclusively to show that we maintain them at a considerably less cost than is required for exactly similar institutions elsewhere.

That they are efficiently managed and generously provided for both as regards diet, clothing, and expert professional treatment, no one will pretend to dispute.

In only seven or eight of the United States are the indigent insane cared for by the State. New York State is one of these, and it levies a special tax on all the taxable property of the State for their support. Taxes to the amount of \$4,292,346 were so levied in 1896 for this special purpose.

In eighteen of the States, among them Iowa, Illinois, Michigan and Massachusetts, the burden of this great care rests solely on the municipalities.

The Province of Quebec assumes half of the burden and throws the other half on the municipalities. Nova Scotia gives a small contribution towards their maintenance, amount to one-fifth of the gross expenditure. In Ontario the municipalities, on the other hand, are relieved of the burden altogether.

I could readily give further illustrations to show that this Province is extremely liberal in the grants it gives with the object of relieving the municipalities.

Our two largest items of expenditure are those for Education and for maintenance of our Public Institutions.

In 1895 we expended for Education \$693,042, while the Province of Quebec expended only \$371,260.

In the same year we spent for maintenance of public institutions, including hospitals, \$989,443, while Quebec spent only \$378,158.

The insane asylums of the State of New York are beyond question carefully managed institutions. The people of the State, as I have said, are taxed directly for their support. A ratepayer assessed for \$3,000 pays about \$3 a year for this purpose.

It is often urged that where direct taxation is resorted to, the taxpayer will closely scrutinize every outlay and insist on strictest economy.

And yet we have succeeded in this Province in keeping our asylum expenditures considerably under those of the State of New York.

Does not this tend to prove that we manage our institutions with due regard to economy?

The State Commission in Lunacy in New York State carefully revises the detailed monthly estimates, which are prepared by the stewards of the various hospitals under the direction of the superintendents. Every precaution is taken to keep down expenses.

It will, I am sure, interest hon. members if I compare or contrast with some detail one of these New York State institutions with one of ours as regards expenditures. The asylum at Ogdensburg, New York, is called the St. Lawrence State Hospital. The River St. Lawrence, and it alone, separates it from our Asylum at Brockville. No two institutions could be more similarly circumstanced. There is accommodation for 1,300 patients at Ogdensburg and 506 for at Brockville.

The capital expenditure on lands, buildings and furnishings at Ogdensburg amounts to \$2,272,467, that at Brockville \$440,126.

The rate of cost per bed at Ogdensburg is \$1,758, at Brockville \$870.

The per capita cost of maintenance at Ogdensburg last year was \$213, at Brockville \$143.

The number of medical officers at Ogdensburg is 1 for every 127 patients, at Brockville 1 for every 193 patients.

The number of officers, attendants, nurses and employees at Ogdensburg is 1 for every 4 patients, at Brockville 1 for every 6.

At Ogdensburg \$82 is paid for salaries of officials and employees for every patient, at Brockville \$48.

All supplies at Ogdensburg are bought by the steward in the open market: we buy our supplies for the main part (viz., 84 per cent.) by tender.

Their Commissioners believe they can only make sure of getting provisions of the best quality by buying in the open market.

The buildings at Ogdensburg, having regard to the accommodation, cost TWICE as much as those at Brockville, the per capita cost of maintenance is 60 PER CENT. higher, the number of officials 50 PER CENT. larger.

The salaries paid to officials generally at Ogdensburg are nearly DOUBLE those paid at Brockville.

The Superintendent of the Ogdensburg Asylum, the Assistant Superintendent, and the Bursar, each of them receive twice as large a salary as we pay the same officials at Brockville.

These figures speak so plainly and forcibly that I need not further comment on them.

May I give another comparison? I will refer to 6 representative asylums situate in four of the most advanced States of the Union.

PER CAPITA COST OF PATIENTS IN SIX AMERICAN ASYLUMS IN 1896.

	Annual Cost.	Weekly Cost.	Daily Av'ge Population.
Kalamazoo, Mich.....	\$189 92	\$3 46	1,177
Pontiac, Mich.	175 41	3 37	1,059
Columbus, Ohio.....	136 70	2 63	1,274
Cleveland, Ohio.....	134 04	2 57	1,100
Warren, Penn.	187 72	3 61	944
Harrisburg, Penn.....	183 62	3 33	841
Province of Ontario	126 28	2 43	4,254

The average weekly cost per capita for the maintenance of lunatics in these asylums was \$3.16. In Ontario asylums, for 1897, it was \$2.43, a difference per capita of 73 cents weekly.

The average daily population of lunatics in 1897 in Ontario was 4,254. If the same average rate of maintenance was charged in Ontario as in the American institutions it would mean to us an increased expenditure of \$161,476.64 a year.

If the average rate in Ontario were applied to the above American asylums it would mean a saving to them of \$242,754.20 a year.

The foregoing 6 American asylums are thoroughly representative. Their circumstances and conditions are not unlike ours. A comparison with them is therefore fair and reasonable. The per capita cost of management in each of them is higher than in any of ours.

They have a larger population than ours and that fact should tend to diminish their per capita cost, since the cost of management should decrease with increasing numbers.

The cost of fuel, a very important item in the cost of maintaining asylums, is much less in these States than it is in Ontario. In a recent report of the Columbus Asylum, for example, this statement appears;—“We have a contract for coal this year at the remarkably low price of \$1.04 per ton.”

The following summary will prove of interest :—

	Average annual cost.	Average weekly cost.	Popula- tion.
6 American asylums.....	\$167.90	\$3.16	6,395
6 Ontario asylums.....	126.28	2.43	4,254

LEGISLATION.

In 1895 the cost of Legislation in Ontario was 7 cents per head, while in Quebec it was 13 cents, and in the Dominion 17½ cents.

CIVIL GOVERNMENT.

The cost of Civil Government in Ontario in 1895 was 11½ cents per head, in Quebec 17½ cents, and in the Dominion 29½ cents.

And yet we have never heard of our critics opposite complaining of the excessive expenditure at Ottawa or Quebec, either as regards Legislation or Civil Government.

EXPENDITURES NOT CHALLENGED.

Examine, Mr. Speaker, the whole period of Liberal rule in this Province, from 1871 until the end of 1896, and you will find that the Opposition in the various intervening parliaments have challenged less than three-fifths of one per cent. of all our expenditures.

The Opposition in this present parliament has taken objection to less than one per cent. of all our expenditures.

Nearly all of our expenditures pass unchallenged, but when an election approaches, the old and time honored cries of waste and extravagance are revived.

A considerable portion of our yearly expenditure consists of direct grants, apportionments of money sent to County Treasurers, Treasurers of School Boards, of Agricultural Societies and of Hospital Boards. We give the money itself directly back to the people, and they spend it in their own immediate localities in relief of their local burdens. In 1896, for instance, we gave direct grants in this way to the amount of \$1,002,698. For example, if we take all our expenditures of a single year, we will find that out of every \$100 the Province spends, \$19.93 of it is spent for maintaining our public institutions, \$16.95 for purposes of education, \$15.12 for public works and buildings, \$9.74 for administration of justice, \$5.61 for railway aid, \$4.34 for agriculture, \$4.22 for hospitals and charities, \$6.18 for civil government, \$3.55 for legislation, \$2.87 for colonization roads, \$2.48 for charges on Crown lands, \$2.06 for repairs to public buildings, 18 cents for immigration and \$4.89 for the many various unclassified items which make up what we call miscellaneous expenditure.

This analysis of itself shows at a glance what large sums we return each year to the people, and how little is expended for ordinary purposes of government.

INCREASED GRANTS IN AID.

We have spent under the head of Education this year \$673.189. Our total expenditure last year for this purpose was \$702.457. In 1877 we spent \$570.760. Out of each \$100 the Province spends, about \$19 of it goes to support our schools. For hospitals and charities we have given, and these are cash payments sent to the Treasurers of the various institutions, this year \$192.694. We gave \$4,000 each to the Houses of Refuge in the counties of Perth and Lambton.

For agriculture we spent this year \$168,052. In 1887 we spent \$130,567. For administration of justice we spent this year \$358,642, while

ten years ago we spent \$324,495. This illustrates in what ways our expenditures increase. In each case the additional expenditure carries with it corresponding relief to the municipalities.

Our total expenditure for all of 1897 will be considerably less than the House authorized us to spend. We spent last year \$143,587 less than the House voted, and the same statement is true for every year for ten years past, and the amount unexpended each year is considerable.

Is not this fact conclusive proof of our earnest desire to economize whenever possible?

The additional fact that our total expenditures have been continuously decreased for several years past cannot be overlooked.

Our total expenditure in 1-91 amounted to.... \$4,158,159.

“	“	1892	“	....	\$4,068,257.
“	“	1893	“	....	\$3,907,145.
“	“	1894	“	....	\$3,842,505.
“	“	1895	“	....	\$3,758,595.
“	“	1896	“	....	\$3,703,379.

I can assure the House that our total expenditure for all of 1897 will be considerably less than that of 1896.

Some of our expenditures are uncontrollable. They increase automatically from year to year.

Our grants for Education, for Agriculture, for maintaining our large asylums with their ever-increasing number of inmates, are of this character. Other expenditures, on the other hand, are well within our control, and it is by exercising care and caution, prudence and economy as to this class that we have been able year by year for seven years in unbroken succession to cut down our aggregate expenditures.

Will honorable gentlemen opposite name a Province or a State in which so desirable an end has been successfully accomplished?

SANDFIELD MACDONALD'S POLICY.

Hon. Gentlemen opposite have been for months past talking continually about the policy and economy of the Sandfield Macdonald Government.

Was it the policy of John Sandfield Macdonald to keep adding to the surplus year by year, and thus form a large reserve fund to be constantly increased by yearly accumulations? Neither he nor any member of his Government advocated such a policy for a single moment. No member of any government in any country so far as I know ever

acted on such a policy. Let us consider briefly what his financial policy was. When he left office there was in the Treasury, as I shall show later on, an available cash surplus of less than \$1,350,000. Our financial critics opposite from a hundred different platforms have recently stated that it amounted to \$4,000,000. Their mistake or exaggeration to the extent of \$2,500,000 is one of several striking examples which I could readily give of the loose assertion, of the unrestrained license of speech they habitually indulge in, when discussing our finances.

Some of them, I am compelled reluctantly to say, judging from their exaggerated speeches only recently delivered, do not seem to even think it necessary to respect the intelligence of their audiences. In a new Province, with its ever-increasing and loud demands for such liberal aid and generous expenditure as would alone furnish the means of helping the people to help themselves—this available cash surplus of \$1,350,000, which the Sandfield Macdonald Administration accumulated from 1868 to 1871, must soon have been exhausted.

His setting apart in his last year of office by statute the sum of \$1,500,000 to aid railways plainly indicated that his policy was in this way to open up the country and develop its resources, and not to hoard up year by year a growing surplus.

Besides, there is a plain and manifest reason why he did not at an earlier date announce a policy of large expenditure, or of distribution of the available money on hand, for public uses.

The reason, Mr. Speaker, briefly and undeniably, is as follows :

In these early years, from 1868 to 1871, the Legislature and Government were looking forward, as we are even now, to the final adjustment of the accounts between the Provinces, and it was then believed—and the Treasurer of that day is himself on record as holding this view—that the result of that adjustment might possibly impose a serious charge on the Province of Ontario. Indeed it was more than hinted at, during these early years, that our Special Funds might necessarily be drawn upon to meet this charge.

The uncertainty, then, as to what the real financial condition of the Province was, the doubt which prevailed as to the amount of the surplus of debt in excess of \$62,500,000, that being the extent of Provincial debts which the Dominion agreed to assume at Confederation, the fact that deductions to the amount of \$291,666 a year were actually made from our subsidy in the early years, up to 1874, to meet the interest charges on this excess of debt ; this it was which prevented the Macdonald Adminis-

tration from entering upon its policy of distributing surplus revenues earlier than it did. Had it not been for such circumstances the Macdonald Government would not have left an available cash surplus of even \$1,300,000.

Our friends opposite seem, at election times at least, to forget, and wilfully too, the dominating circumstances of the case.

SANDFIELD MACDONALD'S SURPLUS.

I have stated, Sir, that the Macdonald Administration left office with an available cash surplus of \$1,350,000. The facts, in connection with it, are as follows: At the close of 1871 the Province had at its credit—

(1) Invested funds to the amount of \$3,637,979, and (2), cash on hand, \$172,985, or altogether \$3,810,964.

From this total there must, however, be deducted four items—(1) \$1,500,000 set apart in 1871, by statute, for Railway Aid, and which could not be used for any other purpose. (2), \$691,131, composed of payments made by the Dominion for Ontario during the term of the Macdonald Administration for various services rendered the Province of Ontario from July 1st, 1867, to December 31st, 1871, such as Education, Administration of Justice, Hospitals and Charities, and maintenance of lunatics at Rockwood Asylum. These items were charged up against Ontario, and not settled for until long after 1871. (3), \$197,000 due to the Province of Quebec from Ontario, as its share of the collections from sales of Common School Lands made during the years of the Macdonald Administration. This amount has been paid in cash to Quebec since 1871. (4), \$96,500, being the price of the Rockwood Asylum, bought from the Dominion Government prior to 1871, but not paid for until after 1877.

These four items, taken together, amount to \$2,484,631, and deducting this from \$3,810,964, we have remaining \$1,326,333, as the exact available cash surplus left in the Treasury by the Macdonald Administration.

Our opponents further say that as soon as John Sandfield left office his successors, the Liberals, began at once to diminish the surplus. This is another reckless and totally unwarranted statement.

THE SURPLUS OF THE MOWAT GOVERNMENT.

Whatever the surplus was, Sir, at the end of 1871, when Sandfield Macdonald left office, it was greatly added to in 1872 and 1873, as well as in later years, by the Mowat Government. The Province, at the end of

1871, had, in investments and in cash, \$3,810,964, while at the end of 1873 it had also in like investments and in cash \$4,726,431.

At both dates I exclude what we call the Trust Funds. In these two years, therefore, viz., 1872 and 1873, the first two years of the Mowat Government, the existing large cash surplus, outside of the Trust Funds, was augmented to the amount of \$900,000, and yet, Mr. Speaker, the Leader of the Opposition is reported in the *Toronto Mail* of November 4th last, to have said, when speaking at Millbrook: "I tell you, and I would be worse than a fool if I did so without knowing it to be true, that during the existence of Sir Oliver Mowat's Government, there never was an instant of time when the Government had a surplus."

The truth is, Sir, there has never been an instant of time when the Mowat government had not a surplus of millions of dollars. (Applause.) To-day, allowing for every possible liability, present and future, including of course our railway obligations, we have an available cash surplus of at least from two to three millions of dollars. The question of the surplus, its amount, and of these railway obligations I will discuss later on. The extremely rash and random statements of my honorable friends will not alter the facts. This very year, Mr. Speaker, we will have a large surplus, our total receipts exceeding our total expenditures by at least \$350,000.

The surplus we have been discussing for so many years past, is for the most part the creation of the Mowat Government. In the years 1872 and 1873 to which I have just alluded, as well as in later years, for example in 1880, 1881, 1887, 1888, 1892 and 1893, and this very year, 1897, the total receipts of the Mowat Government and of the Hardy Government were largely in excess of the total expenditures. The annual savings and accumulations of these years I have just named amount to more than \$2,500,000, and in each of these years there were extraordinary expenditures of which every one approved outside of the Supply Bill, and in the aggregate involving a large outlay of money.

Our opponents evidently seek to conceal the facts from the people. Our railway aid policy inaugurated in 1871, has entailed up to the present time an expenditure of more than \$6,500,000 and our surplus distribution scheme an outlay of \$3,389,000. This last named sum was divided among the municipalities of the Province chiefly in the years 1874 to 1877 inclusive. These two policies viz., railway aid and surplus distribution were deliberately intended to have the effect of diminishing our invested surplus funds. The Legislature passed the enactments concerning railway

aid and surplus distribution with the very object, I repeat, of diminishing the surplus belonging to the Province. The Legislature plainly intended that our invested funds should be drawn upon from time to time to meet these very objects. It was after most careful deliberation thought desirable that the surplus revenues of the Province should be utilised as far as possible in developing our resources by means of railway grants, and also, while relieving indebted municipalities, to compensate as far as practicable the municipalities which had not borrowed. It was deliberately thought undesirable to hoard our surplus revenues, to lock them up, to keep them unproductive. In the light of these plain facts, all the criticisms of our opponents are grossly unfair and misleading. May I not fairly ask that those who pretend to instruct public audiences, should, in dealing with these important questions, seek at any rate to keep moderately within the bounds of exact statement? But, our critics say, we should live within our means, we should do as the John Sandfield government did.

It seems needless, Sir, to repeat at this time, but I feel compelled to do so because of the line of attack of our opponents, that all comparisons between the Macdonald administration and ours as to matters of expenditure are ill-timed and misleading, and that all conclusions drawn therefrom are futile and valueless. We must once again remind them that the Ontario of to-day is twice as large territorially as it was in Sandfield's time, that we have 600,000 more people to govern, and that in the intervening years the work of development, of expansion and of growth has in a hundred different ways been going on uncheked. The irreducible minimum of demands on the Treasury is to-day four or five times as great as it was then. I must for the present content myself with only a few hurried illustrations.

1871 AND 1896 CONTRASTED.

John Sandfield left office at the close of 1871. Neither the Central Prison, nor the Institution for the Blind at Brantford were in existence at that time. The buildings themselves cost a large sum of money. Their maintenance alone last year cost \$95,205. The only asylums for the insane we had at that time were those at Toronto and London and part of that at Kingston. We have since built large asylums at Hamilton, Orillia, Mimico and Brockville.

The erection of these four new asylums alone cost us \$2,346.000, and for their annual upkeep we are compelled to pay \$297,000. They accommodate 2,650 patients, and they are all filled to-day save one of the cottages at Brockville.

We maintained only three asylums in 1872 at a yearly cost of \$190,024. We now maintain seven asylums at an annual cost of \$605,788.

In 1871 only 1,366 patients were cared for altogether. We now care for nearly 5,000. We must not forget that when we add to our public buildings we necessarily and proportionately add to our public annual maintenance charges.

Under the Macdonald administration not a dollar was actually spent in aiding the construction of railways. For this one purpose we have since 1871 spent more than \$6,500,000. We have now in the Province 6,542 miles of completed railway in actual operation, and 1,977 miles of it have received substantial aid from the Provincial Treasury.

The construction of these railways entailed an expenditure within the boundaries of the Province by way of wages, materials, rolling stock, etc., of \$50,000,000 or \$60,000,000, a vast expenditure of money which in a variety of ways stimulated trade and otherwise aided in the development of our resources.

Our friends opposite in a petulant way complain of our financial administration, and in vague, general, loose terms denounce it. As a special evidence of our mismanagement they point to the railway certificates and annuities issued from time to time.

Here, Sir, is an expenditure of over \$6,500,000 given by us in aid of railways since 1871. Let us come to close quarters for once. Did any one of our critics, and some of them have had seats in this House for two or three parliaments, ever object from his seat in this House to a single dollar of it? Will my honorable friend from Lanark or from West York now rise and name the railway which we aided and to which we should not have given aid?

Has my honorable friend who leads the opposition a different railway policy to propose? If so, the country will be glad to learn of it. So far as I know, he has not to this hour on a single occasion taken objection in the House to our scheme of railway aid, or to any part of it, or to the issue of a single railway certificate. The money we have given to railways alone since 1871 has more than four times over exhausted the cash surplus left by the Macdonald administration.

And yet the Leader of the Opposition says, and keeps saying, that we have squandered the surplus of the previous Government. Not one dollar of it, as he well knows, was spent for ordinary purposes of government, or as part of our current, ordinary, or normal expenditures.

Under the Surplus Distribution Scheme there was paid directly to the municipalities of the Province from the Provincial Treasury, mainly in the years 1874, 1875, 1876, and 1877, more than \$3,388,000, and the municipalities throughout the Province in their turn expended this large sum thus directly given to them out of the Provincial Treasury on roads and bridges, town halls and schoolhouses, and in paying off their own railway debts. This is the kind of Provincial expenditure which our critics at one time call squandering the surplus and at another time dissipating the surplus.

The Macdonald administration in its last year spent by way of educational aid \$351,000. We spent in 1896 exactly twice as much, viz., \$702,000. The difference, if hoarding were our only object, would in a single year make a nice addition to our surplus. In the course of a single Parliament we could in this way save, if this can be called saving, \$1,400,000.

Of this large sum of \$702,000 the Opposition last session objected to only \$13,900, and it has been already shown, Mr. Speaker, that the items so objected to, making up this \$13,900, are not only in themselves unobjectionable, but also that the policy of our critics in regard to them is short-sighted and unsound.

INCREASED GRANTS TO MUNICIPALITIES.

John Sandfield in his last year spent \$76,000 in aiding agriculture. Last year we spent \$192,000. His Government gave for hospitals and charities in 1871, \$40,000, and we gave five times as much, viz., \$196,000 in 1896. In these three directions alone, viz., education, agriculture, and hospitals and charities, the Macdonald administration in four years spent \$1,715,828, while in our last four years, viz., from 1893 to 1896, inclusive, we spent \$4,198,919.

By pinching these three vastly important services down to the narrow limits fixed by the Macdonald administration, we would have added in the short space of four years to our surplus an accumulation of \$2,483,090.

In other words we gave back to the people in these three ways alone in four years \$2,483,090 more than the Macdonald Administration gave for a like period. To this extent we lightened the burdens of our people. Does not this prove conclusively the utter, I might well say ridiculous absurdity, of comparing the expenditures of our early years with those of recent years, and yet, Sir, it is the fact that in every campaign speech of hon. gentlemen opposite, without a single exception, constant references

have been made to the scale of expenditures of the Macdonald Administration with the aim of showing that the present Government has been extravagant.

But let us pursue this subject a step further and take seven services, viz.:—Administration of Justice, Education, Public Institutions Maintenance, Agriculture and Arts, Hospitals and Charities, Colonization Roads and Railway Aid, and see what sums we would have saved in four years alone, viz., from 1893 to 1896 inclusive if we had not exceeded the limit of expenditure and the measure of Provincial Aid of the Macdonald Administration.

For these seven services alone the Macdonald Administration in its four years from 1868 to 1871 spent \$3,230,068, while the present Government for the same number of years from 1893 to 1896 spent \$10,019,220, a difference in the measure of aid of \$6,879,152 in four years.

By standing still, by marking time, by closing our ears to every suggestion of progress and advancement we could in this way have kept in the Treasury in these four years nearly seven millions of dollars, and added that amount to our surplus. Instead of keeping it in the Treasury we gave it back to the people.

On the one hand we would have had justice less efficiently administered, impoverished schools, inadequate accommodation for the insane and the destitute, fewer cots and beds for the sick in our hospitals, the newer and northern portions of the Province neglected and undeveloped for want of railway aid and colonization roads, and on the other hand a larger surplus.

We deliberately chose the former, remembering that an educated people was the most valuable asset a nation could possibly have, that wise expenditure rather than hoarding is often times truest economy, and that no country in the long run was ever known to suffer through the munificence of its charities. (Applause.)

Moreover, Sir, I wish now with all respect to ask my hon. friends opposite what special right they have to pose as the political heirs of John Sandfield Macdonald, what have they in common with his economical methods of government? Have they not given their unswerving support for eighteen long years to a government elsewhere which was never accused even for a moment of ever seriously entertaining considerations of thrift or economy?

Hon. gentlemen opposite are not his heirs; they are pretenders and usurpers only.

The real heirs of John Sandfield Macdonald as regards his methods of economical administration are to be found on this side of the House, rather than on the Speaker's left.

But further, do our critics opposite for a moment imagine that the electors regard seriously their pretended burning zeal for economy?

The Leader of the Opposition and his every follower in this House by their votes and speeches have justified and supported on all occasions from 1878 to 1896 a financial policy and methods of expenditure at Ottawa the very reverse of economical, which the people of the whole Dominion by their votes have very recently emphatically condemned.

DIRECT TAXATION.

In every one of the speeches of my honourable friend, the Leader opposite, while on his pilgrimage, he keeps repeating the statement that the Province is going behind, that we are not living within our means, that direct taxation is staring us in the face.

Why, Sir, this House has long been familiar with those old, stale, parrot cries rehashed over and over again these twenty years. The electors of the Province have time and again deliberately pronounced upon them, and the verdict has invariably been in favor of the Government.

The Province is not going behind. I will discuss the matter presently. Will my honourable friends opposite name the Province in our Confederation, the State in the Union to the south of us, or any country wherever situate, which is more progressive than ours, which is better circumstanced financially, which is further removed from direct taxations, or in which strictest economy in the truest sense has been more religiously observed? (Applause.)

More than twenty years ago, and spasmodically ever since, the cry of the Opposition was that we were on the verge of direct taxation. The same melancholy clap-trap—it is nothing else, Mr. Speaker—is now, on the eve of another general election, again resorted to.

Our people know full well that the best means of averting direct taxation, or oppressive financial burdens of any description however imposed, is to maintain in power a government whose stock in trade is not the mere empty promises of untried men, but a long and unbroken record of careful, progressive, and economical administration.

GROWTH AND PROGRESS.

Is the Province going behind? Let us for a moment look beneath the surface, and not trust solely and blindly to desultory and inconclusive statements.

The total receipts of the Province from all sources from its very first year, 1867, down to the close of last year, 1896, amount to \$89,365,700. The total expenditures of the Province of all kinds for the same period amount to \$89,131,561.

We have thus a balance of \$233,000 on the right side of the ledger at the end of thirty years of satisfactory and continuous growth, expansion and development in a hundred directions. The indisputable fact, Sir, is that we had to our credit in our banks at the close of last year \$227,000.

Thirty years of progress characterised in a marked degree by liberal provincial grants in aid of every deserving public object—educational, charitable, agricultural and otherwise, extensive additions in the way of public buildings and public works to our permanent assets from time to time costing several millions of dollars ; no service neglected, no waste of public money, no yielding for the sake of mere hoarding to the vice of parsimony, a large cash balance to the good, and an available surplus of cash assets in our trust lands, drainage debentures and other investments, amounting to millions of dollars over and above every obligation, present and future.

And yet my honourable friends opposite cry out, forsooth, that the Province is going behind.

The House will allow me, Sir, to give some further details by way of fuller explanation.

It is plain, then, that we have not gone behind, taking under review the whole period of our separate existence as a Province, since, as I have shown, our total receipts from 1867 to 1896 inclusive have exceeded by a considerable sum, viz., \$233,000, our total expenditures. In these receipts I include interest on our trust funds which were assigned to us at Confederation. I am, of course, not taking into consideration at present the corpus of these funds.

SUMMARY, 1890 TO 1893.

Let us in addition, however, take recent periods and ascertain whether we are going behind or not. Last Parliament embraces the years 1890 to 1893, inclusive. Our total receipts for these four years amounted to \$16,516,579, and our total expenditures \$16,035,985. Instead of going behind, therefore, we saved out of our annual receipts during these four years more than \$480,000. I may be told that we sold annuities in two of these years to the value of \$428,000, and that this amount is included in the receipts. Deduct this \$428,000 and even then the total receipts for the four years exceeded the total expenditures.

We should not, however, deduct this \$428,000, inasmuch as during this period we paid out to retire railway aid certificates and annuities \$1,060,265. The proceeds of our sales of annuities are applied in retiring maturing railway certificates. If we deduct the special receipt we should also deduct the corresponding special expenditure.

Further, during the last Parliament we spent nearly \$2,750,000 on much needed public buildings, and added to that extent to our permanent assets. These large capital expenditures are properly chargeable to capital account and not to current revenue. They amounted in round numbers during these four years to \$3,810,000, made up of (1) \$1,060,265 paid out for railway aid, and (2) nearly \$2,750,000 spent for the erection of public buildings.

To meet these large abnormal expenditures we had in these four years, outside of our ordinary current revenue, only the proceeds of two sales of annuities amounting together to \$429,000 and \$700,000, received part in 1891 and part in 1893, as payment of Dominion bonds we held and which matured in those years. We reduced our drainage investments during the Parliament by only \$21,000. In a word, in these four years we added to our cash deposits in the banks \$483 000 or more than \$100,000 a year. We paid out for railway aid over and above the \$429,000 which we received from our two sales of annuities \$631,800, and without borrowing a single dollar, as is almost invariably done in other countries, spent on public buildings \$2,750,000.

Our critics have not the fairness to state to their audiences that we have in recent years spent millions in erecting public buildings.

We spent during these four years \$966,000 on these new Parliament Buildings ; \$360,000 on the new asylum at Mimico ; \$192,000 on the new Orillia Asylum ; \$113,000 on the new Brockville Asylum, besides giving in cash to Toronto University in its hour of direst need \$160,000.

During the same period we paid to superannuated teachers \$251,270 ; to maintain our successful exhibits at the Chicago Exposition \$99,000 ; in aid of the sufferers by the St. John's fire \$10,000 ; for the Fish and Game Commission \$10,000, not to speak of other considerable sums which are equally outside of the range of our ordinary normal current expenditures.

Our ability from year to year to meet such extraordinary expenditures, and the House unanimously concurred in all of those I have named, is clearest proof that the Province is prosperous and progressive, that it is not going behind.

I have noticed, Mr. Speaker, that in all the speeches of the honorable gentlemen opposite, a labored attempt has been made to show that during the last three years we have been going behind.

I have plainly shown that taking the whole period since Confederation the total receipts of the Province have exceeded the total expenditures, also that this is true concerning last Parliament, viz., the period from 1890 to 1893 inclusive.

SUMMARY, 1894 TO 1897.

I am now fully prepared to meet my honorable friends and show conclusively that as to the present Parliament they are wildly in error, and that the closer the financial record of the years 1894 to 1896 is examined the better it will be for the Government.

The only fair way if we wish to arrive at the truth is to take a period of years, and for convenience sake I have taken the period of a Parliament.

If we have a large bank credit at the beginning of a Parliament, surely in framing our estimates of expenditures, we would keep this fact in mind and remember that we have this large balance in reserve to draw upon in case the House deemed it prudent to expend any part of it for some urgent public need. This is our position exactly as regards the last three years.

We commenced this Parliament January 1st, 1894, having at our credit in the banks \$1,000,016. At the end of 1896, three years thereafter, we had in the banks \$226,820, and our critics cry out that we have gone behind to the extent of the difference, viz., \$773,196.

Let us see exactly what we did with this \$773,196, whether it has been wisely expended or not.

We made various large expenditures during this period, simply because we knew we had this large reserve fund to draw upon. The over-expenditures of 1894-5 and 1896 were paid for out of actual cash on hand.

Not a dollar of this large credit bank balance was drawn upon or used to meet current or ordinary expenses. Our ordinary receipts for each of these three years more than met our ordinary expenditures. There was not a deficit in any one of those years.

We cannot include capital expenditures, such as those for Railway Aid, Public Works, or Public Buildings, and charge them up against our ordinary yearly receipts, and in this way figure out a deficit.

We must do, if we wish to be fair, what the Dominion Government has always done, what the other Provinces have always done, what is done in England, viz., charge up these capital expenditures to capital account,

and not charge them against the ordinary current revenues of the year. Let us take these three years, 1894-96, separately.

In 1894 our total receipts were \$3,453,162, and our total expenditures, deducting those on capital account, viz., for Railway Aid and Public Buildings, \$3,218,000. We spent for Railway Aid in 1894 \$221,700, and for Public Buildings, \$403,000. We did not sell annuities in 1894. We spent on the Brockville Asylum building alone \$198,000.

To meet capital expenditures we drew on our cash reserve in 1894 to the extent of \$389,000. I repeat that we spent in that year for Public Buildings \$403,000. We decreased our cash balance \$389,000, but we added \$403,000 to our permanent assets in the matter of Public Buildings. In other words, we convert cash on hand into the Brockville Asylum cottages, and our critics say that this is a proof that we have gone behind.

We had \$1,000,016 cash in the banks, and we urgently needed more asylum accommodation. Which was the better course to pursue? Draw upon our cash reserve, or keep it intact, and leave our lunatics in the different gaols of the Province, instead of erecting asylum cottages at Brockville?

ADDITIONS TO OUR PERMANENT ASSETS.

A simple illustration will occur to the mind of every hon. member. A farmer, or a man in business has, say at the beginning of 1894, \$5,000 to his credit in the bank. He needs a new house and outbuildings. They are indispensable to him. He spends during 1894 say \$2,500 in erecting suitable buildings, and at the end of the year he has only \$2,500 in the bank.

He has converted \$2,500 of his cash on hand into buildings. He has merely changed the nature of his assets. Our critics say that he has gone behind to the extent of \$2,500. In reality, he is better equipped for doing profitable work. This is exactly their argument as regards our financial year, 1894.

Similarly in 1895 we drew again on our cash reserve to the amount of \$173,093, but we spent in the same year on Public Buildings alone (not to speak of Railway Aid), \$265,600, so that in 1895 there was not a deficit. We converted again some of our cash on hand into needed Public Buildings. Our ordinary receipts in 1895 exceeded our ordinary expenditures by \$158,000.

In 1896 our ordinary receipts exceeded our ordinary expenditures by \$87,000. At the close of 1896 we had a comfortable credit cash balance

in our banks amounting to \$226,820, and during the three preceding years we expended on Public Buildings \$877,998, and for Railway aid, over and above our receipts from two sales of Annuities, \$379,000. In a word, during this present Parliament up to the close of 1896, we drew upon our cash reserve to the extent of \$773,196, while we spent on Public Buildings alone a considerably larger sum, viz., \$960,888.

We converted cash on hand into buildings, and our critics cry out that the Province is going behind. The small reduction in our drainage investments does not affect my argument.

All governments and all political parties, so far as I know, save the Opposition in this House, make a clear distinction between ordinary and capital expenditures.

At Ottawa the Parliament buildings and the various departmental buildings were not paid for out of current yearly revenues but are charged to capital account.

Our new Parliament buildings, our Asylum buildings, our Public Works, have all been paid for out of current yearly revenues, and without borrowing a dollar.

Railway subsidies at Ottawa are not charged to ordinary expenditures, but to an account which bankers call "Profit and Loss."

Our critics deem it fair that one rule should prevail at Ottawa and a different one here. They charge our Railway subsidies, our expenditures on Public Buildings, to ordinary expenditure, and in this way they seek to manufacture deficits.

Besides all these we must not forget that we have been able during the last three years out of our ordinary receipts to make large expenditures, not fairly or properly chargeable against them, of all of which the whole House approved. I will enumerate a few of them: Superannuated teachers, \$253,300; Chicago Exposition, \$11,750; Mining development, \$35,350; Inter-Provincial Arbitration, \$56.370; Algonquin Park, \$17,200; Rondeau Park, \$10,980; Good Roads Association, \$7,260; India Famine Relief Fund, \$6,000.

1897.—THE SURPLUS INCREASED.

I must now speak of the ten months of 1897, the full accounts of which we have before us. If our critics had waited until they had seen these accounts they would not have repeated their doleful statements that the Province is going behind.

On the first day of November last, 1897, we had to our credit in the banks no less a sum than \$724,882. We commenced this year with a credit balance of \$226,820, so that we have improved our position during 1897 to the amount of \$498,061, or nearly half a million of dollars.

Our total receipts during the ten months of this year were \$3,693,138, and our total expenditures \$3,200,218.

And during these ten months we have had large capital expenditures, such as \$157,495 for railway aid and to retire annuities, and \$86,269 for public buildings.

We had a credit cash bank balance at the beginning of this Parliament, January 1st, 1894, of \$1,000,016, and November 1st, 1897, near the end of the Parliament, we had in our banks \$724 882.

From January 1st, 1894, to November 1st, 1897, we expended for railway aid and to retire annuities over and above what we received from three sales of annuities \$381,284, and for public building \$1,064,192.

What an effective answer this is to the rash statement that the Province is going behind. Our credit cash bank balance of \$724,882 on November 1st, 1897, furnishes unanswerable proof of the highly prosperous condition of our finances. I must remind the House that honorable gentlemen opposite in their recent speeches have stated, with apparent glee and dramatic earnestness, that we would this year have a deficit of \$600,000.

The actual fact, as you will rejoice to know, Mr. Speaker, is that instead of a deficit we have on the ten months' transactions of this year a clear surplus of total receipts over total expenditures amounting to \$500,000.

What value can the public place hereafter on their statements or their predictions? Time and again I had assured the House that our estimates of receipts would certainly be exceeded, that in the past they had always been exceeded, that our actual expenditures would be kept well within our estimates, that this had always been done, and I gave illustrations from the experience of past years in support of my statement. And yet with no other foundation than the estimates, honorable gentlemen opposite have asserted that we would this year have a deficit of \$600,000.

I think, Sir, that I have clearly shown that ours is not a deficit-making administration, that we have always done our best to live well within our means, that we admirably succeeded in so doing, that we have been progressive, that we have avoided even the appearance of waste, that we have made the most of our resources, and that at the same time we have liberally and generously provided for every urgent public want.

One would imagine, Mr, Speaker, if he did not happen to know otherwise, that our honorable friends opposite were quite serious in their apparent abhorrence of deficits.

They can only manufacture deficits against our administration by ingeniously confusing expenditure on current account for ordinary services of the country, with expenditures on capital account, such as for new buildings or additions to buildings which now exist. These latter expenditures of course improve the position of the Province, and form additions to its assets.

DEBTS AND DEFICITS OF CONSERVATIVE GOVERNMENTS.

What about real deficits elsewhere? From 1894 to 1896, inclusive, part of the last period to which I have referred, there were deficits at Ottawa under their own Conservative rule amounting to \$5,694,758. Our critics opposite have always been silent as the grave concerning them.

In these same years 1894-1896 the deficits in the Province of Quebec amounted to \$2,529,404.

The Conservatives were in power at Ottawa from 1878 to 1896. During that time the debt of the Dominion was increased by \$150,760,-268, an increase of 86 per cent. in 18 years, or an average of more than \$8,000,000 a year. Quebec entered into confederation on equal terms with Ontario. The debt of the Province of Quebec to-day exceeds \$32,207,000.

The Dominion pays interest each year on its public debt to the amount of \$10,502,000, or more than \$28,700 a day. The Finance Minister at Ottawa out of every \$4.00 he receives pays more than \$1.00 to meet interest and interest charges on the public debt of the Dominion.

Quebec has to make annual provision for an interest charge alone of \$1,392,700 ; one third of all its revenues goes to pay interest on its debt. The city of Montreal has a debt of \$24,434,000, Toronto a debt of \$17,-397,000, Hamilton \$3,327,000, Ottawa, \$2,781,000 and London \$1,260,-000.

The Province of Ontario stands alone in this regard. Over and above its every obligation it has millions of dollars to the good ; it is regularly in receipt of large sums of money representing interest on its invested funds, it will have a clear surplus on this very year's transactions of \$350,000, and yet our critics cry out "direct taxation" and say that we are going behind.

THE WORK OF ADMINISTRATION ENLARGED.

A successful manufacturer in some particular year enlarges his buildings and spends thousands of dollars in new plant. He does not charge this large outlay against his business receipts for that year, and only an insane man would argue that the fact that he had converted some of his cash into new plant and buildings and thus lessened his cash capital, was necessarily evidence that he was going behind. Sane people on the other hand would contend that the fact that he was able thus to enlarge his business operations was the best of proof that his financial position was improving and that he was prospering.

The Province has year by year greatly extended its business operations in many and diverse lines of public usefulness, establishing at one time a Provincial Board of Health, at another a Bureau of Mines, and later still a Bureau of Forestry ; aiding mining schools and dairy schools in the east and west and north ; constantly initiating different branches and services, each of them helpful to the pursuit of agriculture ; providing in a systematic way, through paid officials, for the preservation of game and fish ; setting aside large reserves of forest lands for purposes of public parks ; founding a well-equipped department for the care of waifs and neglected children ; taking effective measures for improving the condition of our roads and highways ; all of which of course necessitate increased and increasing annual expenditure. And all this and much more, Mr. Speaker, has been done without turning at any time a deaf ear to any meritorious plea for public aid, or neglecting in any way the old and time honored services which from its earliest days the Province has so liberally aided and encouraged.

THE PUBLIC ACCOUNTS.

I wish now briefly to refer, Mr Speaker, to the Public Accounts which were yesterday presented to the House, inasmuch as my hon. friends opposite in all their campaign speeches have been complaining that our volume does not give sufficient details, and they point to the report of the Auditor-General at Ottawa as a model which we should imitate. We desire to make our volume, I need scarcely say, convenient for purposes of reference, and that it shall in a clear and lucid way and with sufficient detail furnish to the House and the people the year's financial transactions. Would a volume modelled after that at Ottawa more fully meet our requirements ? I am confident that the average reader or student will give it as his opinion that our volume is much more convenient, more

intelligible and more satisfactory in every way than the Ottawa volume. Hon. gentlemen opposite will doubtless pay great respect to the opinions of their own leaders touching this very question. The views of the Hon. Mr. Foster, late Minister of Finance, and of his colleague Sir Hibbert Tupper are recorded in Hansard. They agree, it will be found, in condemning in most forcible and measured terms the very volume, viz., the Auditor-General's report, which our hon. friends opposite ask us to imitate.

Mr. Foster, in 1895, having stated that the audit, the Audit Department and the powers of the Auditor were based on the English system, complained that the Auditor-General in his later reports had departed from that system. Speaking in committee, Mr. Foster said:—"The English audit, and what was formerly the Auditor-General's audit, would simply give a statement of the salaries or disbursements, state what amount over or under the grant, and if at any time there was a theft of money or any wrong in any way, he would simply make a note of it and call the attention of the House to it. But this report goes very much further. It is a display of items which have nothing to do with an audit. Sir, you may look through the Audit Act without finding anything that forbids the Auditor-General to display all these items, but you will also find that the general tenor of the Act is to provide for an audit such as the Auditor-General first made. . . . If there is any over-expenditure or under-expenditure he is to make a statement of that fact, not to put down the details of every transaction with every Tom, Dick and Harry who happened to be paid for a pound of nails or a hundred feet of boards. If the Auditor-General's report is to give the details of everything that is bought or sold, there ought to be alongside the specifications in each case. Otherwise we are led into difficulties in discussing the matter in this House. And if we, with our knowledge of the technique of these matters, are apt to be misled, how much more are the public into whose hands this volume may happen to fall likely to be misled? You have the generic name given in any case, but you may have a dozen species of that thing, varying in value by hundreds of dollars. Simply to give the name and the price, without any specification as to quality or anything of that kind, is really wrong information." And on another occasion Mr. Foster further said, "would it not be possible to have the volume made a little less bulky? My impression is that it largely defeats its object in being so bulky that it is almost impossible for a man to wade through it. For the convenience of others, does not my honourable friend think

something might be done to whittle down this volume? The accounts in it are very largely duplicated, as they appear in numerous cases, in the departmental accounts. And it seems to me the bulk would be diminished without lessening its intrinsic value."

Sir Hibbert Tupper took part in the same discussions and said, "It is a pity the Auditor General does not follow more closely the English practice. I have had several times occasion to look into the Auditor General's Report over there, who has a vastly greater expenditure to examine into, and his report is smaller than ours. If he attempted anything like the system of the Auditor General of this country his volume would be enormous. An enormous part of that thick and bulky volume serves no purpose whatever. The sum the Auditor would require in order to have full transcript made of all the accounts in detail would be a sum that this Parliament would not for many a long day feel itself justified in granting. The work would be enormous. What is the use of printing pages of correspondence when their publication cannot in any way benefit the public interest?"

A CONCISE VOLUME.

Our last volume of accounts, that of 1896, contains 446 pages, and gives an abundance of detail. The corresponding volume for 1892 contained only 151 pages.

We do not copy out verbatim long invoices of goods of one hundred different kinds bought during the year for our public institutions and representing more than half a million dollars. To do so would treble or quadruple its size, would involve great expense, and as the ex-Finance Minister at Ottawa points out, instead of giving more information, it would be apt to confuse and mislead.

There are, I need scarcely say, many kinds, grades, varieties and qualities of the goods we buy, whether dry goods, groceries, or hardware, and unless in each case with the invoices we printed also an exact specification or description of the goods bought as to grade or quality, the reader would be no wiser than before.

The Ottawa volume gives no information as to the quality of the goods, and therefore, as the late Finance Minister has pointed out, the value of the volume loses rather than gains by its bulkiness.

OPPORTUNITY FOR INVESTIGATION.

Through our Public Accounts Committee every facility is given for examining the invoices themselves, for questioning and cross-examining

the Bursars of the various institutions who buy the goods, for definitely ascertaining their grade or quality, and for personal inspection of samples of the goods in question.

Indeed this has been done year by year, and faithfully done too, by our Public Accounts Committee.

In this way the minutest details of all our expenditures are laid bare before the Committee, and the Press with a blaze of publicity gives them to the House and to the Country. What more can be asked for or desired? We cannot be far astray in following, as we do, the English system.

I would be glad if my honorable friends would examine the English volumes. While much less bulky than the Ottawa volumes, they of course present much larger transactions, involving expenditures thirteen times as large as those of Ottawa.

OUR AUDIT SYSTEM.

My honourable friend the Leader opposite has in all his recent speeches stated with apparent seriousness that we have no genuine or real audit of our accounts.

That one in his position should even think of making such a statement is simply astounding, and is clearest proof in itself that he feels compelled to go very far afield in order to find grounds for criticism.

No banker in this Province, no actuary, no accountant, no financier of any standing, will endorse his statement. I challenge him here and now to the proof. Each account which the Province pays, great or small, is scanned carefully by the Bursar of the institution for which the goods are purchased. The Deputy Minister or the head clerk of same department examines it, and lays it before the Minister in charge for his approval. The Assistant Treasurer, as well as another official of the Treasury Department, must then pass upon it. And all this is done before it reaches the Auditor.

The Auditor only certifies for actual payment, after first satisfying himself that the Legislature has appropriated money out of which this very account is properly payable. What other or additional check could my honourable friend devise? Why does he not give some practical suggestion?

It is not even hinted at that the Auditor, who has been many years in the service, is not diligent, capable, or efficient. No one has ever questioned his integrity, nor accused him of being a partisan. He is not appointed by the Government. He holds office during good behaviour,

and is removable only for cause on address of the Legislative Assembly.

He has able experienced assistants, and the highly important work of his office, down to the minutest detail, is done faithfully and well.

SALES OF TIMBER.

My honourable friend, the Leader of the Opposition, loudly complains that we have spent millions of dollars which we have received from the Crown Lands Department, and he goes back to 1871 and counts the millions. What would he have us do with these receipts? We treat them as ordinary revenue. They are so regarded everywhere. How else could we regard them? Have his friends when in power treated them differently? Sir Charles Tupper was a member of the Nova Scotia Government from 1857 to 1860, and again from 1863 to 1867. Sir John Thompson was a member of the same Government from 1863 to 1867. Each of them treated the revenues of the Crown Lands Department, the proceeds of the sales of Crown Lands as ordinary revenue. The Dominion Government has invariably followed the same practice. He further alleges that we have disposed of our timber wealth in a prodigal way. That this is very far from the truth everyone knows.

The Macdonald Government sold 635 miles in four years. We have sold 4,393 miles in 25 years. The Macdonald Government realized \$260 per mile, while we have obtained \$1,222 per mile. The Dominion Government, one might fairly say, has given away its timber limits. We invariably sell at public auction to the highest bidder. The Ottawa limits have passed into the hands of political favorites secretly without bidding or competition and for only nominal prices. We are compelled, through forest fires which occur from time to time, to sell the limits. In 1896 for example, a large quantity of timber estimated at more than sixty millions of feet was so seriously damaged by fire as to compel us to sell it in order to get for the Province some value out of the burnt territory. At best there was a serious loss. Similar fires have occurred on the north shore of Lake Huron on different occasions, necessitating like sales. We spend considerable sums to prevent fires and employ fire rangers for that purpose.

In a doleful way our friends opposite complain and predict that our timber wealth is being rapidly exhausted.

They have prophesied on this line for long years past, yet our Crown Lands revenues have shown no signs of diminution. With the same care and prudent management which have been exercised in the past, our Crown Lands revenue will not fail us for a generation yet to come. From

1871 to 1896 a period of 26 years our average annual receipt from this source has been \$978,264. I will not pursue the subject further, since the Commissioner of Crown Lands intends to deal with it fully before the session closes.

OUR ASSETS AND OUR SURPLUS.

ASSETS OF THE PROVINCE.

1.—DIRECT INVESTMENTS :—

Drainage debentures invested 31st October, 1897	\$153,869 69
Tile drainage debentures invested 31st October, 1897	127,664 20
Drainage Works—Municipal amounts....	85,534 14
	————— \$367,068 03

2.—CAPITAL HELD AND DEBTS DUE BY THE DOMINION TO ONTARIO, BEARING INTEREST :—

U. C. Grammar School Fund (2 Vict. Cap. 10).....	\$312,769 04
U.C. Building Fund (18 Sect. Act 1854).....	1,472,391 41
Land Improvement Fund (see Award)	124,685 18
The Capital under Act 1884 (Award '93)	\$2,848,289 52
Less estimated balance due the Dominion.	2,000,000 00
	————— 848,289 52
	————— \$2,758,135 15

COMMON SCHOOL FUND :—

Collections by the late Province of Canada, held by the Dominion, pursuant to the award of 1870	\$1,520,950 24
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COMMON SCHOOL FUND.—*Continued.*

Collections by Ontario, paid over to the Dominion in 1889 and 1890, after deducting Land Improvement Fund and 6 per cent.
for collections \$936,729 10

_____ \$2,457,679 34

Ontario's share according to population,
1891 1,441,882 90
_____ 4,200,018 05

3.—BANK BALANCES:—

Current Accounts.....	\$132,382 30
Special Accounts	592,500 00
.....	724,882 30

	\$5,291,968 38

LIABILITIES OF THE PROVINCE AT PRESENT PAYABLE.

1.—BALANCE DUE TO MUNICIPALITIES *re* SURPLUS DISTRIBUTION \$ 1,291 30

2.—LAND IMPROVEMENT FUND:—

Balance due to Municipalities under 45 Vict. Cap. 3, and 49 Vict. Cap. 6.....	\$3,256 57
Balance due to Municipalities under 54 Vict. Cap. 9	2,771 64
.....	6,028 21

3.—QUEBEC'S SHARE OF COLLECTIONS BY ONTARIO ON ACCOUNT OF COMMON SCHOOL LANDS IN 1890-91-92-93-94-95-96:—

Collection on lands sold between the 11th June, 1853,
and 6th March, 1861 \$63,968 83

Less 6 per cent. cost of management 3,838 13

_____ \$60,130 70

Less one-quarter for Land Improvement Fund 15,032 67

_____ 45,098 03

3.—QUEEN'S SHARE OF COLLECTIONS, ETC.—*Continued.*

Collections on lands sold	
since 6th March, 1861....	\$19,780 56
Less 6 per cent. cost of man-	
agement.....	1,186 83
	—————
	\$18,593 73
	—————
	\$63,691 76
Quebec's proportion according to population, 1891....	\$26,324 77
	—————
Total	\$33,644 28
	—————
Surplus of Assets after deducting Liabilities presently	
payable	\$5,258,324 10

A few remarks, Mr. Speaker, as to our Assets and Liabilities. Our Hon. friends opposite, always dealing in vague generalities, will never condescend to particular or exact statement. They have recently committed themselves to assertions concerning our assets which are utterly unfounded, utterly without warrant

Some of our assets are Investments in Drainage Debentures amounting to \$367,068; Trust and other Funds held for us by the Dominion \$6,200,018; Cash on deposit in our Banks \$724,882, making a total of \$7,291,968. Deduct from this the amount I estimate to be due to the Dominion on open account, viz., \$2,000,000, and the other liabilities named in the Schedule in the hands of Hon. Gentlemen, viz., \$33,644, and we have as our surplus of cash assets the large sum of \$5,258,324. (Applause.) This statement, save that it does not include all our assets, is absolutely correct. Will any Hon. Gentleman point out to me now where I am in error? I am fully prepared to sustain my statement.

CONVERTIBLE INTO CASH.

We can sell these Drainage Debentures at any time for more than their face value. I have therefore under-rated that asset. As to the five items, viz., the three Trusts Funds, the Upper Canada Grammar School Fund, the Upper Canada Building Fund, and the Land Improvement Fund, the Capital under the Dominion Act, 1884, and the Common School Fund there cannot be a particle of dispute. They amount altogether to \$6,200,018. The Dominion Government, the Quebec Government, the Arbitrators, all concur in the amount and concede our ownership of them. Moreover the Award of Nov. 2nd, 1893, declared the Trust Funds to be

unimpaired and intact. Further, we have always and regularly received interest on them at the rate of 5 per cent. half yearly. As I have already said, and as our Public Accounts show, we received from the Dominion Government this very year \$212,414 as interest on these items.

We must certainly have a large capital fund, a large capital asset somewhere from which we derive all this interest. The Finance Department at Ottawa credits us with the ownership of these Funds, and regularly pays us the interest upon them. We could not reinvest them at the same rate of interest, so that it is best for us that they shall remain as they are. Will my Hon. friends opposite ask why our interest receipt is less than it was formerly? If any one were to ask the question it would show that he had given the printed statement which is on our desks, and which has been given to the Press, at best only superficial attention. It will be noticed that I have stated that we estimate that there is due to the Dominion on the open account between the Province and the Dominion a balance of \$2,000,000. The Finance Department at Ottawa in remitting the half yearly interest it owes us, deducts an amount sufficient to pay interest on this balance. We are credited with the full interest as always heretofore, and this deduction is made for the reason given.

Will our critics say that this is only an estimated balance, that it may in reality be larger? I reply that we have always under-stated rather than over-stated our case, and the past is full of instances showing that the contentions of this Province are correct in nineteen cases out of twenty. The Courts have upheld our contentions in nearly every instance. Our credit balance in the banks is of course not open to dispute. I repeat therefore that my statement is unquestionably correct.

OUR RAILWAY OBLIGATIONS.

We have only one other obligation or species of obligation of any kind to which as yet I have not referred, viz, our Railway obligations. These are spread over a period of 40 years. Their present value, if we were called upon to meet them all to-day, is \$2,769,358. Even if we should deduct this amount from our cash surplus, and as I will presently show, there are the best possible reasons why I should not deduct it, we would still have a cash surplus of \$2,488,966. Even if I closed my case here, might I not well say that we have good reason to be proud of our financial position? What other province or country similarly circumstanced can show, all things considered, a brighter balance sheet? But I should not close my case here, inasmuch as the statement I have thus far given is unfair to the Province in several particulars.

I stated a moment ago, Mr. Speaker, that the assets I named were only some of our assets. Not to mention these Parliament Buildings costing \$1,300,000, and our other buildings such as the nine Asylums costing \$4 582,000, and these are good assets which every monetary institution, banking house, insurance company, or other corporation invariably, and rightly too, include when presenting their annual balance sheet to their shareholders, let me speak of one or two other assets which are worthy of special mention.

We have unpaid balances due the Province on account of sales of Crown Lands to the amount of \$785,000. The amount is being yearly reduced by payments. This is unquestionably a good cash asset. Then we have the site of the Old Parliament Buildings, and some other lands in the City which the Legislature authorised us to sell, the proceeds to be applied towards the erection of these new Buildings. These constitute an asset, readily realizable when the times will improve, well worth, I am informed, \$250,000. We also own the north-west corner of Queen and Yonge Streets in this City, which yields us a rental of \$4 000 a year, and which therefore is worth at least \$100,000.

I contend, Mr. Speaker, that we should not deduct from our Surplus the present value of the Railway obligations, not only because we have good assets such as the two I have just named, which would more than counter-balance them in amount or value, assets which are not included in the printed statement on our desks, but also and mainly for other reasons.

No government, so far as I know, classes such obligations as these Railway obligations, as part of its ordinary public debt. I challenge Hon. Gentlemen opposite to cite a case to the contrary. Why should they seek then, contrary to all precedent, contrary to the practice which has long prevailed at Ottawa, and adopted by their own leaders there and elsewhere, to apply alone to this Province a rule which no other country adopts?

A word, Mr. Speaker, about the nature of these railway liabilities.

The Legislature in effect says to railway promoters when approving of a grant to a proposed road, "We cannot give your 20 or 30 or 50 miles of railway, as the case may be, a cash subsidy of \$3,000 a mile, since no country out of its ordinary yearly revenues could in addition to providing for all its ordinary wants, be expected to pay such large sums in cash, but since it is our duty to assist as best we can and as far as we can in developing the newer portions of the Province, we will give you the exact equivalent viz., \$699.60 for every ten miles of road you will build each half year

for 40 years. And this payment is given in the form of a railway certificate. It must be remembered that we have paid out in cash for railway aid since 1872, an average of \$258,000 a year.

In issuing these 40 year certificates, then, which make up our railway liability, we simply declare that we will be able year by year to pay the one-fortieth part of the Railway Aid the House may see fit to vote from time to time.

These railway certificates then are liabilities just as our yearly appropriations for Education, for Agriculture, for Hospitals and Charities or Asylums are liabilities, and not otherwise.

Our critics therefore might as well capitalize our yearly grants for Education and Agriculture, and call the capitalized sum a provincial debt.

The Province will never disavow its obligation to give large yearly aid to Education or the promotion of Agriculture or the support of its insane.

My position then and my argument in a word is this, that while these certificates, these future annual payments are of course liabilities, they by no means stand on the same footing as a public debt, but that they are exactly like our other necessary payments of annual occurrence such as the grants to Education, or to Agriculture to which I have alluded.

But further, if it be fair to capitalize these certificates against us, then it is equally fair to credit us with the amount of the capitalized value of all our fixed receipts such as our Dominion Subsidy, or the interest on our Trust Funds.

And these fixed receipts are guaranteed to us not for forty years only but for all time to come. To do this would be to increase our surplus of cash assets by many millions. There is no middle course to be followed.

The cash surplus at the very least is what I have stated it to be. I might well add to it, as I have already indicated, the amount of the outstanding balances on Crown Lands, viz.: \$785,000 and the value of the site of the old Parliament Buildings, say \$250,000, and also the Yonge street property which is worth \$100,000.

If the annuities and railway certificates, which are payments of annual occurrence, similar to our payments in aid to schools and asylums, are to be capitalized and placed on the debit side of our ledger, then our fixed receipts such as our subsidy and the interest on our Trust Funds should also be capitalized and placed on the credit side of our ledger.

THE INTER-PROVINCIAL ARBITRATION.

Last February I informed the House of the progress made during the previous year in adjusting and settling the matters in dispute between the Province and the Dominion.

It will be remembered that although Ontario had succeeded against the attempts of the Dominion to charge Ontario solely with the augmentation of the annuities to an amount of \$4 per head payable to the Indians of Lakes Huron and Superior out of the Revenue collected from land and timber sales of the Territories surrendered by Treaties in 1850 to the late Province of Canada, yet I anticipated that the Dominion intended to formulate a new claim against Ontario and Quebec conjointly to cover the amount of such augmentation. Under the Treaties of 1850, the amount payable to the Huron Indians was \$2,400 per annum and to the Superior Indians \$2,000 per annum, the capitalization of which is included in the debts of the late Province, subject to augmentation to \$4 per head in the event that such increase could be paid without incurring loss.

The Dominion Government has since 1874 paid such augmentations at sums varying annually from \$10,764 in 1874 to \$16,204, in 1892, up to which year the claim is brought down before the Arbitrators pursuant to the deed of reference, and having failed against Ontario, is now renewed against Ontario and Quebec conjointly.

The case of the Dominion so renewed was filed on 25th January, 1897. The answer of Ontario was filed on 24th March, 1897. The answer of Quebec was filed on 15th November, 1897, and was argued at Quebec on the 18th, 19th and 20th of November, on which occasion Ontario had the advantage and benefit of Mr. Blake appearing on our behalf.

It is expected that the Arbitrators will give judgment on the 7th January next.

The House, it will be remembered, was on 18th February, 1897, informed of the position of the Award of 6th February, 1896, relating to the Common School Fund and the Upper Canada Land Improvement Fund.

Quebec had attempted before the Arbitrators to set aside the provisions of the Award of 1870 made under the British North America Act, whereby the Upper Canada Improvement Fund had been assigned to Ontario. Ontario had not sought to disturb the provisions of that award which with much injustice to Ontario, as it seemed, assigned to Quebec a considerable share of the Common School Lands of Ontario.

Quebec so attempting to disturb the Award of 1870, in a matter which was favorable to Ontario, left Ontario no alternative than to raise the question whether the Award of 1870, wherein it was unfair to Ontario, was not illegal.

These questions were thus made subjects of separate appeals by Ontario and Quebec against the Award of 6th February, 1896, to the Supreme Court, before which Court they were argued at Ottawa on 2nd, 3rd and 4th of November, and on this occasion also Ontario had the benefit of Mr. Blake's advocacy. Upon these appeals, judgments may be expected to be delivered in February next.

The respective judgments of the Arbitrators in respect of the Indian annuities, and of the Supreme Court in the matters of the Common School and Land Improvement Fund, may be the subject of appeals, but if not, then in both cases accounts relating to actual expenditures, etc., may have to be taken. In the Indian cases, in order to determine that Indians duly entitled only have been paid, the pay lists may have to be scrutinized, and to ascertain that sufficient has been collected to pay the augmented annuities without incurring loss, it will be necessary to settle the amount of expenditure made in developing the territories.

The Arbitrators in January next will give directions, which will permit these accounts to be readily taken.

In the case of the Common School and Land Improvement Funds, Quebec will have the right to examine the accounts and the administration of the collections by Ontario on lines laid down by the Arbitrators.

At the sitting of the Board of Arbitrators on the 15th of March last, the Board determined Ontario not to be liable to the Dominion for the salary of the Solicitor-General for Upper Canada for services alleged to have been rendered for some few months after Confederation, and the Arbitrators also determined that the Board had not jurisdiction to deal with a claim by the Dominion against Ontario to recover the proceeds of a recognisance given by sureties for the due forthcoming of an officer of the Inland Revenue Department of Canada who, being arrested on a charge of felony, was released upon condition that he should appear to answer the charge. Having made default, the recognisance was duly estreated, and proceedings in respect thereof were had by which \$3,000 was received by the County Attorney and paid in to the treasurer of Ontario.

Six claims were also put forward by the Dominion against Ontario and Quebec in respect of payments made after Confederation, on works connected with the Parliament Buildings at Ottawa and Rideau Hall.

These cases were partly heard in March last and now stand over until January at the instance of the Dominion for further discussion.

These matters when closed will bring the work of the arbitrators almost to an end. There is one Indian case left open, between the Dominion and Ontario, which cannot properly be discussed until certain questions have been decided in a case now standing for judgment before the Judicial Committee of the Privy Council. The above mentioned Indian cases, School and Land Fund cases being about to be finally concluded as above explained, the remaining work is to strike balances in the various accounts.

1. The Province of Canada account with the Dominion.

2. The Ontario account with the Dominion.
3. The account between Ontario and Quebec relating to the Common School Fund.

Questions of difference have already arisen as to the manner in which the accounts generally are to be stated, and as to the various dates from which interest is to be calculated, and as to the mode of computation of interest. An attempt was made at Montreal on 15th March, 1897, to have these questions discussed but without being able to proceed far, as the Province of Quebec, in view of the near approach of their provincial elections, were desirous to postpone the matter, and in some aspects the discussion seemed to be premature.

ESTIMATED RECEIPTS, 1898.

SUBSIDY	1,196,872	80
INTEREST ON CAPITAL HELD, AND DEBTS DUE		
BY THE DOMINION TO ONTARIO	\$214,000	00
INTEREST ON INVESTMENTS	40,000	00
	—————	
	254,000	00

CROWN LANDS DEPARTMENT:—

Crown Lands	\$180,000	00
Clergy Lands	3,000	00
Common School Lands.....	15,000	00
Grammar School Lands	2,000	00
Woods and Forests.....	750,000	00
	—————	
	950,000	00

PUBLIC INSTITUTIONS:—

Toronto Lunatic Asylum.....	\$41,000	00
London "	18,000	00
Kingston "	9,000	00
Hamilton "	19,000	00
Mimico "	5,500	00
Brockville "	2,500	00
Orillia "	3,500	00
Reformatory for Females.....	1,400	00
" Boys.....	600	00
Central Prison.....	15,000	00
	—————	
	115,500	00

EDUCATION DEPARTMENT	60,000	00
CASUAL REVENUE.....	120,000	00
SUCCESSION DUTIES	225,000	00
TAVERN AND BREWERS' LICENSES	290,000	00

LAW STAMPS	\$70,000 00
ALGOMA TAXES	3,000 00
ASSESSMENTS, DRAINAGE WORKS	20,000 00
" INSURANCE COMPANIES.....	3,000 00
" REMOVAL OF PATIENTS	6,000 00
 TOTAL.....	 \$3,313,372 80

Hon. Gentlemen will notice that we estimate that we will receive during 1898 \$3,313,372. I am confident that the yield from Succession Duties will greatly exceed that of any previous year. The Crown Lands Department will give us its average receipt and, perhaps, somewhat more. The other sources of revenue will, at the least, equal their past contributions.

Our total estimated expenditures aggregate \$3,397,767. We need more for Education and for our Asylums than we asked last year. It must always be borne in mind, however, that our actual receipts invariably exceed our estimated receipts, and that our actual expenditures are always considerably less than our estimated expenditures. This has been the case without a single exception for several years past. We spent last year \$143,587 less than our estimates. We may, therefore, beyond any doubt expect a comfortable surplus of total receipts over total expenditures arising out of our financial operations for the year 1898.

OUR FINANCIAL POLICY.

Time and again the electors have deliberately approved of the financial policy of the Government. It is well defined and easily understood. There is nothing vague or uncertain about it.

It is, in a word, a policy of true economy, efficiency of service, of advancement and of progress.

We recognize fully that the needs of a young and growing Province must inevitably and constantly increase, and that to meet these needs in a suitable and timely way, an increased expenditure will inevitably be necessary.

At the same time we know that we must carefully husband all our resources, that we must guard and preserve our forest wealth, that we must, whenever and wherever possible, foster and encourage the all important industry of Agriculture, that we must make the most of our mines and liberally assist in their development, and that we must prudently avail ourselves of such sources of revenue as are legitimately ours.

Nor must we ever forget that the most careful economy and it alone, can successfully bridge over the gap which, in most countries too often exists between Receipts and Expenditures, and which the keen activities of all modern life, private and public, constantly tend to widen.

What is the financial policy of Hon. Gentlemen opposite ? Their recent speeches indicate plainly that they have no policy to offer which is either tangible or useful. They have utterly failed to destroy and they are equally powerless to construct.

They find fault with our large Crown Lands collections ; they complain that we do not give a larger share of license revenues to the municipalities, although other governments keep it all ; guided by geographical considerations, in certain localities they condemn Succession Duties, and in other localities faintly approve of them, and at all times they speak of our invested funds as if they were a mere myth, although they know that they regularly yield us large sums of interest half-yearly.

Without this interest, without license receipts, without Crown Lands receipts, whence would we derive our revenue ?

In one way only, viz., by direct taxation. I say, therefore, Mr Speaker, to honorable gentlemen opposite, that if their speeches mean anything, they conclusively prove them to be the open advocates of direct taxation.

Either this, or they are driven to a policy of retrogression. Will they lessen the grants to education, to agriculture, to asylums and hospitals ? If they cut off our revenues or lessen them, they are driven to this extremity.

Or is it their policy to compel the municipalities to take care of their own insane, their blind, their deaf and dumb, and their weak-minded ?

Will they say to the municipalities for example, "We will no longer encourage the erection of County Houses of Industry by contributing \$4,000 to each county which will make suitable provision for its infirm and destitute, since our revenues will not admit of it ?"

What officials will they cut off ? Will they dispense with the services of the Municipal Auditor recently appointed, or the Inspector of Road-making, or the head of the Forestry Department ? I repeat that if their recent deliverances mean anything they plainly point to some such backward and retrogressive policy as I have just outlined.

Between the two policies the electors of the Province will soon be called upon to choose.

On this side of the House at any rate, with fullest confidence we await the verdict.

I move, Mr. Speaker, that you do now leave the chair.

Statement showing the amounts expended by the Province of Ontario or Public Buildings (Capital Account) for the seven years and 10 months from 1890 to the 31st October, 1897, inclusive:—

Government House	\$	14,296	89
New Parliament Buildings, Construction Acct		840,523	59
New Parliament Buildings, Equipment, Grounds, Plant house, etc		195,247	66
Asylum for Insane, Toronto		54,707	69
" " Mimico		402,348	38
" " Brockville		443,441	84
" " London		157,123	37
" " Hamilton		208,084	37
" " Kingston		114,467	04
Asylum for Idiots, Orillia		225,936	30
Institution for Deaf and Dumb, Belleville		88,281	97
Institution for the Blind, Brantford		33,178	71
Reformatory for Boys, Penetanguishene		35,444	46
Agricultural College, Guelph		126,985	20
Central Prison, Toronto		176,247	81
A. M. Reformatory for Females, Toronto		24,323	43
School of Practical Science, Toronto		132,171	86
Osgoode Hall, Toronto		24,073	18
Ed. Dept. & N. & M. Schools, Toronto		37,062	27
Normal and Model Schools, Ottawa		59,976	42
Dairy School, Strathroy		14,445	51
" " Kingston		2,277	88
School of Mining, Kingston		4,070	00
Pioneer Dairy Farm, Algoma		5,178	43
Brock's Monument, Queenston Heights		968	55
Cobourg Institution		5,000	00
Muskoka District, Registry Offices, Court Houses, Lock- ups, etc		7,919	68
Algoma District, Registry Offices, Court Houses, Lockups, etc		9,049	36
Thunder Bay District, Registry Offices, Court Houses, Lock-ups, etc		3,870	63

Parry Sound District, Registry Offices, Court Houses, Lockups, etc	\$5,476 67
Nipissing District, Registry Offices, Court Houses, Lockups, etc	29,015 57
Rainy River District, Registry Offices, Court Houses, Lock- ups, etc	13,608 21
County of Haliburton, Registry Office, Minden	2,168 80
	<hr/>
Total for 7 years and 10 months	\$3,496,971 73
Amount expended for Public Buildings from 1871 to 1889 inclusive	\$5,074,275 42
	<hr/>
Total amount from 1871 to 31st Oct., 1897 inclusive	\$8,571,247 15

Statement shewing the amounts expended by the Province of Ontario for Public Works for the seven years and ten months from 1890 to the 31st October, 1897, inclusive :—

Magnetawan Works, Lock, Dam, River and Lake Imp'v'ts ..	\$ 15,781 37
High Falls, Pigeon River.....	8,830 35
Lock and Works Mary's and Fairy Lakes.....	14,360 89
Georgian Bay Works	1,466 16
Muskoka Lakes Works—Locks and Bridges, etc	13,343 01
Peninsular Creek Improvements	13,292 19
Union Creek Improvements	568 65
Gull and Burnt Rivers Works	20,906 36
Muskoka River Works	4,471 60
Scugog River Works (including Lindsay Lock and Bridges) ..	10,723 50
Nation River Works (Bridge, Dredge, etc)	9,000 00
Mississippi River Improvements (below Carleton Place)	3,266 36
Muskrat River Works	893 76
Otonabee River Bridge	2,500 00
Portage Du Fort Bridge	500 00
Lock at Young's Point	300 00
Landing Pier at Southampton	1,722 63
Mississagua Lake Dam	4,989 84
Lake Scugog Flats Road	1,500 00

Balsam River Works	\$992 16
Beaudette River Works.....	1,500 00
Madawaska River Bridge at Combermere	971 50
Squaw River	746 42
Cobb's Lake Outlet	790 31
Port Elgin Pier	1,750 00
Surveys and Inspections, etc	2,871 06
Repairs and care of Locks, Dams, Slides, Bridges, etc	77,911 05

Total for 7 years and 10 months \$215 949 17
 Amount expended for Public Works from 1871 to 1889 inclusive 765,165 63

Total amount from 1871 to 31st October, 1897, inclusive \$981,114 80

STATEMENTS.

STATEMENT of Receipts by the Treasurer of the Province

Years.	Dominion of Canada Subsidy and Specific Grant.		Dominion of Canada, Interest on Special Funds.		Dominion of Canada, Marriage Licenses and Municipal Loan Fund, etc.		Interest on Investments.		Crown Land Department.	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
1867.....	40,000	00	.....	.....	134,874	23	5,031	25	142,889	63
1868.....	1,196,872	80	136,696	62	134,874	23	5,031	25	632,113	65
1869.....	1,185,751	18	136,696	62	283	99	80,236	43	879,542	34
1870.....	1,076,729	84	136,696	62	37,654	05	146,123	65	736,426	10
1871.....	883,303	38	136,696	62	35,466	00	148,703	60	869,585	36
1872.....	903,303	38	136,696	62	35,361	00	221,757	95	1,437,372	52
1873.....	1,030,088	09	136,696	62	41,057	00	256,914	83	1,121,264	46
1874.....	1,196,872	80	136,696	62	.....	.....	248,130	68	717,248	28
1875.....	1,196,872	80	136,696	62	.....	.....	232,101	06	649,346	34
1876.....	1,196,872	80	136,696	62	.....	.....	164,170	43	640,015	92
1877.....	1,196,872	80	136,696	62	.....	.....	222,251	18	628,712	90
1878.....	1,196,872	80	136,696	62	.....	.....	156,251	46	445,278	92
1879.....	1,196,872	80	136,696	62	.....	.....	127,645	70	457,340	27
1880.....	1,196,872	80	136,696	62	.....	.....	198,437	42	616,311	96
1881.....	1,196,872	80	136,696	62	.....	.....	82,204	41	992,504	01
1882.....	1,196,872	80	136,696	62	.....	.....	101,927	93	1,095,152	24
1883.....	1,196,872	80	136,696	62	.....	.....	76,324	28	635,447	25
1884.....	1,196,872	80	207,903	86	.....	.....	57,521	79	570,305	41
1885.....	1,196,872	80	279,111	10	.....	.....	50,284	86	736,864	95
1886.....	1,196,872	80	279,111	10	.....	.....	55,893	63	814,813	28
1887.....	1,196,872	80	279,111	10	.....	.....	66,169	32	1,113,142	77
1888.....	1,196,872	80	279,111	10	.....	.....	*95,987	69	1,436,336	28
1889.....	1,196,872	80	280,000	00	.....	.....	75,025	98	1,196,455	88
1890.....	1,196,872	80	300,000	00	.....	.....	63,596	94	1,103,443	09
1891.....	1,196,872	80	300,000	00	500,000	00	41,023	31	1,159,681	75
1892.....	1,196,872	80	300,000	00	.....	.....	36,739	31	2,252,972	27
1893.....	1,196,872	80	300,000	00	.....	.....	79,896	79	1,823,550	87
1894.....	1,196,872	80	310,020	96	.....	.....	52,791	97	1,057,532	70
1895.....	1,196,872	80	262,274	82	.....	.....	41,184	74	947,947	07
1896.....	1,196,872	80	214,528	68	.....	.....	46,026	11	925,262	93
Total...	33,844,123	07	5,778,318	64	784,696	27	3,230,354	70	27,825,861	40

* Includes \$34,388.10 transferred from Drainage Works rent charges.
 " " \$5,971.49 " " Drainage Debentures.

of Ontario from July 1st, 1867, to December 31st, 1896.

Licenses.		Law Stamps.		Algoma Taxes.		Education Department.		Casual Revenue.		Public Institutions.	
\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
								10	00		
58,924	74	42,989	55	2,664	11	24,742	06	43,011	33	8,591	90
60,652	26	78,477	94	2,547	56	26,649	17	12,870	33	8,780	65
58,558	55	77,650	97	5,014	12	35,450	65	20,810	91	19,457	90
75,355	96	87,165	88	7,685	27	53,797	58	23,567	20	20,675	07
82,152	78	95,249	08	3,801	90	51,480	21	26,776	99	25,295	66
115,499	17	75,164	01	5,571	43	55,307	31	77,355	83	31,664	51
107,590	10	63,950	93	5,045	45	57,805	25	24,178	85	27,832	30
85,257	56	66,055	26	4,993	07	57,805	65	19,457	23	34,210	75
78,820	96	68,756	99	1,032	35	57,781	38	29,526	35	39,875	07
75,529	85	66,291	82	585	76	51,793	61	20,293	25	67,971	26
85,220	17	71,383	83	9,948	96	47,961	95	26,642	32	66,089	42
91,207	68	66,984	00	1,863	92	44,284	27	29,592	91	63,982	54
91,604	01	57,502	10	16,210	64	31,450	42	32,752	50	98,782	01
92,360	72	52,399	89	14,099	22	30,052	86	30,578	77	79,646	00
96,460	50	61,845	02	4,106	02	28,175	25	29,578	83	93,846	43
211,353	71	66,599	98	2,215	85	37,969	35	33,426	45	110,211	68
162,330	07	66,988	02	1,620	38	38,749	72	39,556	48	99,112	62
211,162	76	62,291	65	13,143	40	38,229	50	42,572	83	89,220	09
202,455	56	68,439	88	15,247	60	24,807	59	44,589	95	84,004	34
233,785	59	81,044	50	2,275	73	33,173	74	46,819	02	99,320	21
302,734	44	84,841	65	3,911	49	35,359	71	53,310	44	131,199	56
312,007	55	90,348	93	2,093	10	36,661	61	52,015	99	105,663	43
298,183	96	84,557	67	4,155	63	41,766	92	55,861	80	130,234	83
294,757	98	91,617	56	4,172	55	47,949	68	70,257	03	136,406	44
294,516	72	84,236	10	2,560	07	47,640	78	117,463	45	79,846	62
277,330	14	84,097	50	2,108	62	48,696	57	232,094	64	70,375	63
54,020	88										
272,809	12	74,701	00	2,183	34	52,271	63	383,623	99	104,034	44
19,637	50										
286,172	78	63,566	82	3,370	11	69,522	54	274,572	83	146,730	15
4,688,453	77	2,035,208	53	144,322	99	1,232,316	03	1,921,717	30	2,103,762	50

STATEMENT of Receipts by

Years.	Public Buildings.		Refunds <i>re</i> Public Works.		Sale of Lands <i>re</i> New Parliament Buildings Fund.		Sale of Lands <i>re</i> Toronto Asylum.	
	Insurance.	Refunds.	£	¢	£	¢	£	¢
1867.								
1868.								
1869.								
1870.								
1871.								
1872.								
1873.		3,713 14						
1874.		1,810 20						
1875.		1,233 04						
1876.		26,487 50		137 84				
1877.		11,925 71		117 16				
1878.	9,000 00	5,138 46		521 91				
1879.	6,900 00	625 63						
1880.	1,500 01	29,338 20		18 00				
1881.		1,140 19						
1882.	1,500 00	707 95						
1883.	9,798 02	34 88						
1884.	753 36	645 60						
1885.	5,000 08	202 15						
1886.	21,608 11	6,155 48			15,716 67			
1887.		270 00			122,211 57			
1888.	1,616 36	4,000 09	400 00		28,861 71		30,471 81	
1889.	80 10	1,089 50			315 74		119,851 20	
1890.	15,359 06	2,913 50			315 74		82,976 87	
1891.		116 63			315 74			
1892.		4,083 13			6,472 87		2,266 20	
1893.		1,295 55					1,000 00	
1894.		40 00					6,000 00	
1895.		65 25						
1896.		10,192 76					3,000 00	
Totals.....	73,115 10	113,154 54	1,194 91	174,210 04	245,566 08			

the Treasurer.—*Continued.*

Municipal Loan Fund.	Drainage Works rent charges.	Drainage Debentures.	Annuities.	Totals.	
\$	¢	\$	¢	\$	¢
68,178 56				182,899 63	
191,463 28				2,250,207 74	
158,469 70				2,625,179 29	
38,508 10				2,500,695 70	
50,179 16				2,333,179 62	
28,951 26		1,125 60		3,060,747 97	
831,909 33		2,888 31		2,961,515 31	
652,505 49		10,444 58		3,446,347 93	
113,444 44	16,211 71	27,406 05		3,156,605 81	
	570 88	29,625 69		2,589,222 83	
10,288 82	11,883 40	30,780 13		2,502,566 04	
1,652 36	15,289 70	37,681 66		2,285,178 07	
51,735 35	19,734 97	35,609 11		2,287,951 39	
	9,029 27	41,997 80		2,584,169 76	
	6,547 55	41,907 85		2,788,746 78	
31 66	24,975 86	45,748 00		2,880,450 40	
4,476 20	26,044 19	43,611 55	250,643 67	2,439,941 42	
2,647 96	18,079 29	37,100 54	271,399 69	2,820,555 45	
	18,523 17	44,502 97	238,842 57	3,005,920 71	
25,000 00	4,447 79	38,250 76	242,626 92	3,148,660 01	
4,000 00		29,185 51		3,527,577 95	
850 00	17,486 76	39,019 83		3,603,262 14	
	17,726 97	41,159 41		3,538,405 08	
	14,299 80	42,518 25	269,000 00	3,423,154 99	
	12,910 45	45,437 09	160,006 21	4,138,589 09	
	10,766 58	52,257 68		4,662,921 57	
	12,987 13	48,193 15		4,091,914 01	
	7,349 41	48,824 99	171,520 00	3,453,162 69	
	22,610 91	50,511 33	177,730 70	3,585,300 10	
2,234,291 67	287,475 79	865,787 84	1,781,769 76	3,490,671 45	
				89,365,700 93	

STATEMENT of Expenditure by the Treasurer of the Province

Years.	Civil Government.		Legislation.		Administration of Justice.		Education.		Public Institutions Main- tenance.	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
1867.....	18,219	47	14,938	95	4,812	18				
1868.....	90,959	62	85,949	18	171,995	81	331,582	20	152,936	19
1869.....	81,897	03	82,941	22	172,656	33	276,146	70	146,776	73
1870.....	104,909	35	37,487	87	180,004	02	315,887	92	157,925	80
1871.....	114,613	99	94,177	28	182,621	71	351,306	40	171,423	17
1872.....	142,218	85	99,559	42	191,647	66	421,703	53	214,967	89
1873.....	156,646	82	120,400	68	204,604	84	462,963	22	234,040	76
1874.....	159,180	49	176,289	79	208,373	36	487,444	80	286,088	12
1875.....	155,526	16	66,265	43	219,462	91	503,311	77	362,710	51
1876.....	155,365	59	106,940	56	286,591	40	524,493	51	368,046	02
1877.....	159,096	43	122,321	21	277,302	47	550,984	36	427,044	74
1878.....	158,721	64	126,463	03	295,369	52	556,056	84	482,466	76
1879.....	154,276	84	114,072	98	274,013	22	527,097	24	469,190	80
1880.....	173,732	67	111,585	44	265,070	31	505,104	86	505,598	41
1881.....	174,803	12	178,954	85	251,119	10	502,824	31	551,663	61
1882.....	190,739	55	165,016	04	262,731	46	511,268	48	608,887	17
1883.....	202,898	00	133,366	83	275,244	94	513,347	65	648,995	63
1884.....	179,825	23	141,440	28	331,026	69	531,651	00	600,216	15
1885.....	184,254	70	125,762	04	354,923	35	533,564	46	613,570	89
1886.....	183,049	56	115,612	22	346,641	16	568,112	13	609,228	66
1887.....	189,289	57	123,002	46	324,495	09	570,760	42	650,744	62
1888.....	200,685	25	127,030	77	373,898	80	579,443	80	721,602	69
1889.....	211,761	68	119,938	69	366,252	24	598,238	32	728,909	61
1890.....	219,563	77	121,475	97	391,006	00	626,142	93	769,905	68
1891.....	221,126	28	123,601	03	398,968	79	645,115	23	820,516	68
1892.....	235,760	61	132,597	76	391,689	80	653,161	46	818,435	77
1893.....	241,621	63	138,924	82	380,652	34	662,520	69	778,839	08
1894.....	240,474	10	142,362	22	418,746	63	684,559	80	756,983	92
1895.....	244,726	47	150,058	67	453,564	99	693,042	95	799,222	15
1896.....	250,032	05	141,754	17	441,055	97	702,457	01	796,567	62
Total....	5,196,876	52	3,540,289	86	8,696,543	09	15,390,293	99	15,253,005	83

of Ontario from July 1st, 1867, to December 31st, 1896.

Immigration.		Agriculture and Arts.		Hospitals and Charities.		Repairs and Maintenance, Public Buildings.		Public Buildings.		Public Works.	
\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
		4,000 00		39,000 00		125,846 29		117,880 14		21,187 39	
69,634 00		71,151 41		44,000 00		238,865 50		125,059 05		25,515 32	
17,595 00		68,072 20		42,510 00		282,908 52		141,361 12		124,825 77	
32,087 65		76,277 90		40,260 00		296,076 98		144,552 28		134,543 47	
29,712 56		81,612 10		42,100 00		206,071 83		129,226 17		60,693 12	
57,750 49		82,817 93		43,020 00		472,859 50		129,859 08		81,530 21	
159,178 55		86,438 24		43,020 00		291,558 14		141,361 12		26,313 26	
134,640 66		94,144 83		52,346 16		125,720 29		144,552 28		26,867 27	
94,060 53		97,348 42		65,495 07		265,743 47		145,720 60		23,025 35	
45,201 10		97,234 55		64,151 48		280,020 66		127,893 19		30,666 56	
46,265 34		97,028 62		70,673 19		384,919 18		129,226 17		24,369 94	
31,975 09		105,900 80		73,720 44		140,190 90		129,859 08		20,140 25	
39,650 12		107,282 72		72,832 63		141,361 12		141,361 12		41,062 43	
52,982 19		106,936 01		78,092 75		144,552 28		144,552 28		27,717 40	
34,826 37		131,182 53		78,095 79		129,226 17		127,893 19		38,690 80	
30,414 67		139,725 95		80,600 53		129,859 08		129,859 08		51,763 07	
47,764 41		195,362 64		94,218 83		235,517 24		127,893 19		40,990 23	
48,369 92		159,576 45		96,421 28		62,601 54		129,226 17		42,870 71	
19,088 11		125,712 06		103,416 19		57,650 91		129,859 08		23,071 66	
16,837 40		130,567 14		106,230 62		63,250 15		129,226 17		34,715 38	
11,795 94		139,054 46		113,686 14		69,229 54		129,859 08		35,126 67	
7,952 39		138,787 58		120,402 48		64,732 60		129,859 08		21,824 85	
6,849 90		127,906 21		126,037 38		63,600 83		129,859 08		18,045 87	
5,585 98		149,535 42		{ 134,992 89		59,667 39		129,859 08		28,582 36	
6,628 94				{ *32,750 00				129,859 08		28,739 70	
8,334 86		167,282 14		151,574 67		61,133 92		129,859 08		38,077 06	
7,231 06		169,573 33		164,896 24		80,809 29		129,859 08		21,824 85	
8,140 94		181,064 71		182,692 51		71,548 00		129,859 08		18,045 87	
7,814 86		181,233 11		190,221 08		76,518 14		129,859 08		28,582 36	
7,266 47		192,041 98		194,615 64		75,227 47		129,859 08		28,739 70	
1,011,001 50		3,574,785 44		2,742,073 99		876,119 69		7,578,376 56		1,225,391 55	

*House of Refuge.

STATEMENT of Expenditure

Year.	Colonization Roads.	Charges on Crown Lands.	Refunds.	Statute Consolidation.	Miscellaneous.	
	\$	c.	\$	c.	\$	c.
1867.....	2,608 77	9,674 42	2,416 18	.....	.....	.....
1868.....	36,901 15	30,190 14	13,229 39	.....	31,045 20	.....
1869.....	35,589 94	46,341 69	183,341 01	.....	27,261 78	.....
1870.....	50,000 00	68,163 07	92,631 40	.....	21,563 08	.....
1871.....	55,409 04	46,306 94	186,241 25	.....	37,813 42	.....
1872.....	75,799 19	95,750 68	128,864 70	.....	26,029 61	.....
1873.....	145,950 00	110,491 66	168,848 52	.....	16,859 54	.....
1874.....	90 762 43	78,968 02	163,568 70	.....	17,338 20	.....
1875.....	103,511 89	67,249 89	107,669 78	.....	86,418 38	.....
1876.....	85,931 43	70,769 60	57,392 09	.....	74,270 39	.....
1877.....	77,300 00	78,469 56	103,428 63	.....	81,937 75	.....
1878.....	85,612 48	70,509 14	61,591 24	.....	78,901 33	.....
1879.....	114,564 13	67,776 17	53,421 26	.....	124,539 93	.....
1880.....	96,839 99	59,046 47	34,558 23	.....	91,293 19	.....
1881.....	97,289 80	67,592 98	42,207 85	.....	43,820 24	.....
1882.....	110,650 00	83,547 16	41,348 93	.....	66,806 61	.....
1883.....	123,497 47	67,131 26	40,960 29	.....	103,717 15	.....
1884.....	185,772 55	103,006 53	46,006 70	.....	84,754 05	.....
1885.....	121,435 32	96,573 08	31,023 41	2,339 65	97,980 53	.....
1886.....	145,213 80	91,092 98	24,214 58	17,666 37	86,326 92	.....
1887.....	122,974 78	94,538 80	24,729 21	27,759 27	148,802 97	.....
1888.....	112,273 56	96,734 47	27,903 63	31,394 99	80,838 65	.....
1889.....	103,666 63	101,775 68	18,024 87	781 97	60,013 63	.....
1890.....	125,233 26	125,172 23	26,168 14	.....	151,983 39	.....
1891.....	98,312 31	171,666 47	30,563 74	.....	87,916 07	.....
1892.....	103,655 39	131,863 80	21,912 11	.....	117,815 98	.....
1893.....	112,166 30	97,193 80	18,682 94	.....	179,648 59	.....
1894.....	116,879 78	111,158 35	21,142 36	.....	204,849 86	.....
1895.....	116,706 59	112,423 33	18,583 33	.....	137,895 22	.....
1896.....	102,719 24	120,336 56	19,584 67	5,198 23	119,965 87	.....
Total.....	2,955,227 22	2,571,514 93	1,810,259 14	85,140 48	2,488,407 53	.....

by the Treasurer.—*Continued.*

Aid to Railways.		Annuities.		Drainage Debentures—Municipal and Tile.		Drainage Works.		New Parliament Building.		Brockville Lunatic Asylum.		Widows' Pensions.	
£	s	£	s	£	s	£	s	£	s	£	s	£	s
372,786	00												
426,642	00			53,949	22								
113,812	90			54,238	56								
417,334	00			81,736	30	55,650	03						
372,306	65			24,509	95	53,443	78						
343,613	74			49,243	25	11,425	96						
232,529	05			34,496	45	590	40						
479,064	02			86,602	39								
182,032	48			51,279	30			4,150	07				
205,528	37			41,926	48			112	00				
254,445	82			37,519	47			1,342	19			2,347	14
258,001	62			31,294	83			2,272	50			3,645	88
253,783	41	6,700	00	71,998	04	1,600	00					3,284	84
250,808	01	20,400	00	40,223	78			26	90				
247,982	14	33,550	00	27,926	56			8,119	44				
247,982	14	45,950	00	30,166	39			164,678	29				
247,982	14	52,200	00	58,784	92			159	203	23		11,041	15
247,982	14	52,200	00	26,627	88			143	167	35		1,764	07
248,681	74	52,200	00	85,654	56			142	102	42			
252,179	74	59,200	00	62,887	83			208,348	43				
158,189	58	70,200	00	43,593	64			323,212	17				
145,416	44	74,200	00	62,495	07			159,690	30	92,385	03		
147,515	24	74,200	00	44,851	77					197,829	82		
159,408	44	78,200	00	44,635	51								
183,857	00	86,200	00	18,048	72								
6,449,864	81	705,400	00	1,164,990	87	122,720	17	1,316,425	29	290,214	85	22,083	08

STATEMENT of Expenditure by the Treasurer.—*Continued.*

Years.	Municipal Loan Fund Dis- tribution.		Common School Fund—on account Quebec's share.		Land Improvement Fund— Held by the Dominion— Paid with interest to the Municipalities.		University of Toronto.		Totals.		
	£	¢	£	¢	£	¢	£	¢	£	¢	
1867.									56,369	97	
1868.									1,179,269	17	
1869.									1,445,751	73	
1870.									1,578,976	65	
1871.									1,816,784	11	
1872.									2,217,555	07	
1873.									2,940,803	45	
1874.	1,361,101	59							3,870,704	14	
1875.	986,243	48							3,604,524	42	
1876.	452,151	28							3,139,505	66	
1877.	317,711	04							3,119,117	73	
1878.	108,171	15							2,902,388	37	
1879.	65,765	76	25,000	00					2,941,714	27	
1880.	22,061	41	15,000	00					2,518,186	80	
1881.	8,182,22		25,000	00					2,579,802	28	
1882.	57,458	73	25,000	00	111,158	79			2,918,826	95	
1883.	9,071	70	25,000	00	9,579	58			2,887,037	73	
1884.	150	00			338	26			3,207,889	67	
1885.	154	48	35,000	00					3,040,139	07	
1886.	377	51			93,062	84			3,181,449	69	
1887.	177	12	100,000	00	704	53			3,454,372	43	
1888.									3,545,234	85	
1889.									3,653,356	37	
1890.									3,896,324	38	
1891.			47,111	87	100,000	00			4,158,459	55	
1892.					2,049	74	60,000	00	4,068,257	39	
1893.					1,209	50			3,907,145	32	
1894.					562	17			3,839,338	75	
1895.									3,758,595	44	
1896.									3,703,379	73	
	3,388,777	47	250	000	00	265,777	28	160,000	00	89,131,561	14

Total Receipts, 1867-1896, as per Statement	\$89,365,700	93
Amount added to cost price of stationery supplied to the Queen's Printer, see Auditor's Report, Public Accounts, 1889, Fol. V	23,642	07
		<hr/>
		\$89,389,343 00
Total expenditure, 1867-1896, as per Statement	\$89,131,561	14
Cash in banks, 31st December, 1896, current account.....	204,320	53
Cash in banks, 31st December, 1896, special deposits.....	22,500	00
Stationery on hand, 31st December, 1896, see Auditor's Report, Public Accounts, 1896, Fol. 20	30,961	33
		<hr/>
		\$89,389,343 00

Notes :

Education Office, Salaries and Expenses transferred from Education to Civil Government.....	1879
School of Science, Salaries and Expenses transferred from Public Institutions Maintenance to Education.....	1884
Mechanics' Institutes, etc., transferred from Agriculture to Education	1886
Expenses of Elections transferred from Legislation to Miscellaneous	1875
Agricultural College and Farm transferred from Public Institutions Maintenance to Agriculture.....	1884
Repairs, etc., Public Buildings under Departmental Expenses	1867-83
Consolidation of Statutes under Miscellaneous	1874-85
Drainage Works transferred from Miscellaneous to Public Works.....	1869
Commissioner of Agriculture appointed.....	1888
Bureau of Industries' officials transferred from Agriculture to Civil Government regular staff Department Agriculture	1889
Mining Bureau under Crown Lands Expenditure.....	1891
do transferred to Civil Government	1892
Widows' Pensions transferred to Refunds—Municipalities Fund.....	1890
Forestry transferred from Agriculture to Civil Government.	1896

C. H. SPROULE,
Provincial Auditor.

STATEMENT shewing amounts payable annually for Certificates issued by the Treasurer of the Province of Ontario, for "Aid to Railways" and "Annuities."

Year.	Railway Aid Certificates.	Annuities.	Year.	Railway Aid Certificates.	Annuities.
	\$ c.	\$ c.		\$ c.	\$ c.
<i>Forward..</i>					
				1,171,149 98	1,944,000 00
1898.....	124,336 12	97,200 00	1918.....	46,984 74	97,200 00
1899.....	109,903 73	97,200 00	1919.....	46,984 74	97,200 00
1900.....	103,830 72	97,200 00	1920.....	46,984 74	97,200 00
1901.....	72,025 31	97,200 00	1921.....	46,984 74	97,200 00
1902.....	55,867 71	97,200 00	1922.....	46,984 74	97,200 00
1903.....	47,400 03	97,200 00	1923.....	46,984 74	97,200 00
1904.....	46,984 74	97,200 00	1924.....	46,984 74	90,500 00
1905.....	46,984 74	97,200 00	1925.....	46,984 74	76,800 00
1906.....	46,984 74	97,200 00	1926.....	46,984 74	63,600 00
1907.....	46,984 74	97,200 00	1927.....	46,984 74	51,250 00
1908.....	46,984 74	97,200 00	1928.....	46,984 74	45,000 00
1909.....	46,984 74	97,200 00	1929.....	46,984 74	45,000 00
1910.....	46,984 74	97,200 00	1930.....	46,285 14	45,000 00
1911.....	46,984 74	97,200 00	1931.....	42,787 14	38,000 00
1912.....	46,984 74	97,200 00	1932.....	35,791 14	27,000 00
1913.....	46,984 74	97,200 00	1933.....	32,992 74	23,000 00
1914.....	46,984 74	97,200 00	1934.....	30,893 94	23,000 00
1915.....	46,984 74	97,200 00	1935.....	19,000 74	19,000 00
1916.....	46,984 74	97,200 00	1936.....	12,962 21	11,000 00
1917.....	46,984 74	97,200 00	1937.....	2,332 00	3,500 00
<i>Forward....</i>	1,171,149 98	1,944,000 00	<i>Totals....</i>	1,988,011 91	3,088,900 00

Note.—Present value of Railway Certificates—(interest 2½ per cent.

half-yearly) \$1,095,023 84
Present value of Annuities—(interest 2½ per cent. half-yearly) 1,674,334 25

C. H. SPROULE,
 Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
 TORONTO, November 30th, 1894.

GENERAL STATEMENT showing the amount of benefit derived by each County during 26 years, 1871-1896, on account of the following heads:

Counties.	Lunatic Asylums.	Central Prison.	Reformatory for Boys.	Blind Institution.	Deaf and Dumb Institution.	Public Separate and High Schools.	Administration of Justice.	Agricultural Societies.	Mechanics' Institutes.	Total.	County.
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
Brant	181,207 61	31,479 74	36,156 31	33,621 10	25,243 03	174,544 00	100,114 02	38,980 00	22,683 68	644,029 49	Brant.
Bruce	219,294 78	9,251 22	11,639 28	24,743 47	27,912 21	241,245 00	77,695 63	44,200 00	27,727 38	683,708 97	Bruce.
Carleton	343,266 84	46,773 56	27,790 46	19,933 43	40,179 89	267,590 00	119,637 26	24,205 00	6,136 20	895,512 64	Carleton.
Dufferin	21,614 51	1,303 33	2,289 60	10,018 89	2,022 00	69,322 00	18,522 60	15,900 00	5,738 01	147,331 44	Dufferin.
Elgin	215,261 15	27,063 12	29,414 39	18,261 38	25,918 44	209,509 00	118,018 77	37,570 00	13,061 10	694,871 61	Elgin.
Essex	180,242 34	49,926 74	13,424 52	30,452 74	22,770 56	183,312 00	104,778 54	34,700 00	1,659 47	630,029 39	Essex.
Frontenac	314,311 72	33,104 72	45,270 11	24,647 81	16,197 46	209,682 00	66,059 04	23,980 00	13,422 60	774,756 70	Frontenac.
Stormont	154,447 63	14,682 83	8,273 21	5,148 59	15,375 32	227,748 00	1,661 0	27,748 00	227,506 62	227,506 62	Stormont.
Dundas	63,354 41	—	2,012 16	11,716 47	8,333 34	292,265 00	59,230 08	18,700 00	5,037 40	480,366 36	Dundas.
Glengarry	86,145 44	—	5,350 20	4,399 78	5,546 05	—	—	18,631 50	2,276 15	123,394 13	Glengarry.
Leeds	173,752 99	30,223 96	12,045 24	13,811 41	18,910 50	290,380 00	59,773 07	73,050 00	7,106 75	684,053 92	Leeds.
Grey	53,928 23	332 50	6,898 38	3,343 77	5,391 99	—	—	—	8,225 38	73,149 25	Grey.
Grenville	250,382 76	14,591 60	15,702 63	20,472 61	33,115 18	268,092 00	73,773 84	53,200 00	20,882 55	756,223 17	Grenville.
Haldimand	139,259 66	7,530 96	5,100 79	13,937 53	8,448 17	125,881 00	66,195 76	24,213 33	8,028 89	398,596 09	Haldimand.
Haliburton	—	—	—	—	3,036 12	55,025 00	17,254 35	7,925 00	—	83,240 47	Haliburton.
Halton	141,440 30	3,827 92	7,799 35	5,070 11	12,586 47	97,836 00	40,821 91	18,700 00	11,622 73	339,704 79	Halton.
Hastings	205,662 48	20,669 99	23,868 73	16,560 73	53,703 68	257,217 00	82,983 13	56,338 50	10,674 65	727,675 89	Hastings.
Huron	284,778 95	6,739 40	8,096 43	21,060 07	47,380 76	300,464 00	69,515 98	53,259 00	38,848 06	830,142 65	Huron.
Kent	202,656 63	35,086 86	21,444 46	14,617 33	24,796 66	203,944 00	105,132 14	36,043 00	18,184 90	661,905 98	Kent.
Lambton	214,877 73	20,245 74	41,439 25	26,388 89	28,438 68	198,401 00	90,444 46	36,000 00	19,681 60	755,910 35	Lambton.
Laanark	188,027 80	5,229 97	2,784 25	4,296 02	12,947 50	208,538 00	34,550 97	37,400 00	16,051 77	509,797 58	Laanark.
Lennox and Addington	145,736 94	4,111 79	3,733 48	7,528 80	19,145 74	144,889 00	35,325 04	37,399 00	7,771 10	405,141 88	Lennox and Addington.
Lincoln	191,766 18	25,685 10	33,179 25	10,132 68	9,974 96	210,768 00	74,886 60	34,399 31	20,603 61	611,386 69	Lincoln.
Middlesex	628,731 14	76,770 00	56,518 98	29,837 00	35,456 07	413,526 00	204,566 38	66,325 00	28,160 32	1,342,684 56	Middlesex.
Norfolk	145,357 63	9,529 52	13,552 59	16,402 98	23,958 22	153,789 00	69,417 79	37,430 00	9,154 36	484,071 57	Norfolk.
Northumberland	244,404 96	27,505 93	15,487 31	10,073 71	28,637 37	208,677 00	57,400 00	37,400 00	10,007 7	830,142 59	Northumberland.
Durham	140,963 45	4,174 32	9,006 55	6,767 69	17,613 90	393,164 00	98,212 07	37,400 00	11,855 15	220,730 59	Durham.
Ontario	278,195 09	16,550 29	28,250 19	18,948 75	21,378 42	263,793 00	76,720 98	37,400 00	21,304 80	622,711 52	Ontario.
Peel	249,935 54	35,439 96	22,584 73	7,746 92	24,481 89	220,314 00	75,163 94	37,400 00	23,282 36	637,309 84	Peel.
Perth	157,176 41	4,807 39	1,817 79	4,404 24	8,814 31	119,234 00	44,539 83	28,810 00	22,102 79	391,706 86	Perth.
Peterborough	214,457 02	7,712 94	13,986 70	12,418 00	42,077 64	271,800 00	63,357 36	37,400 00	24,121 18	633,330 84	Peterborough.
Prescott	131,449 39	8,643 18	10,168 61	12,386 99	12,014 50	173,332 00	43,796 95	37,771 00	11,650 25	446,212 87	Prescott.
Russell	67,366 89	1,212 97	2,251 58	653 64	10,992 45	—	—	18,700 00	83 40	295,895 41	Peterborough.
Prince Edward	15,862 93	999 00	352 24	2,782 65	10,894 37	153,464 00	41,170 48	18,700 00	1,041 50	50,632 69	Russell.
Renfrew	69,656 41	2,338 55	2,432 68	13,372 49	5,297 18	88,144 00	35,160 87	18,700 00	1,540 95	238,643 13	Prince Edward.
Simcoe	109,251 54	6,899 29	13,291 06	25,698 44	17,557 55	211,104 00	64,711 66	37,840 00	6,989 75	493,332 29	Renfrew.
Victoria	384,008 82	28,313 92	20,538 47	21,472 18	38,331 75	385,413 00	124,036 13	62,000 00	34,622 19	1,098,736 46	Simcoe.
Waterloo	131,095 90	8,405 55	7,906 60	11,382 58	12,536 94	235,972 00	45,256 54	37,400 00	12,073 24	511,031 35	Victoria.
Welland	162,227 73	19,476 49	16,160 45	10,992 02	26,674 05	226,011 00	77,282 20	37,341 00	44,090 00	620,255 18	Waterloo.
Wellington	139,527 90	50,580 67	19,933 64	8,303 09	10,289 35	144,377 00	73,058 61	25,293 36	20,346 46	491,732 08	Welland.
Wentworth	263,452 88	21,885 49	13,264 08	24,359 56	30,988 30	105,701 00	86,563 44	42,283 69	850,632 44	Wellington.	
York	1,491,000 70	364,620 74	144,716 10	123,332 29	74,461 34	703,680 00	156,922 41	47,198 00	14,466 44	1,307,658 57	Wentworth.
District of Algoma	2,181 90	9,171 79	2,361 37	2,168 12	2,088 93	—	—	20,469 00	5,424 97	3,493,644 68	York.
do Muskoka	24,518 62	2,811 59	2,437 82	4,514 28	10,982 49	—	—	15,310 00	7,723 83	—	District of Algoma.
do Parry Sound	4,542 84	6,558 65	—	1,624 60	1,510 16	—	—	7,400 00	325 00	—	do Muskoka.
do Nipissing	9,113 38	504 32	—	—	3,924 02	—	—	106,213 78	15,570 00	1,620 50	do Parry Sound.
do Thunder Bay	5,876 79	3,691 78	220 10	—	—	—	—	200,404 72	—	—	do Thunder Bay.
do Manitoulin	—	—	—	—	—	—	—	11,672 70	3,273 90	518 10	do Manitoulin.
Northerly and Westerly parts of the Province	—	—	—	—	—	—	—	—	—	—	Northerly and Westerly parts of the Province.
Rainy River	2,751 41	—	1,835 50	—	—	—	—	17,959 73	122,154 06	—	Rainy River.
Not known and other Provinces	182,841 24	—	—	2,299 82	849 68	—	—	—	—	185,990 74	Not known and other Provinces.
Total	9,755,352 56	1,247,180 97	866,145 38	759,866 00	978,635 44	9,137,362 00	4,348,336 48	1,614,419 00	679,800 65	29,387,097 48	Totals.

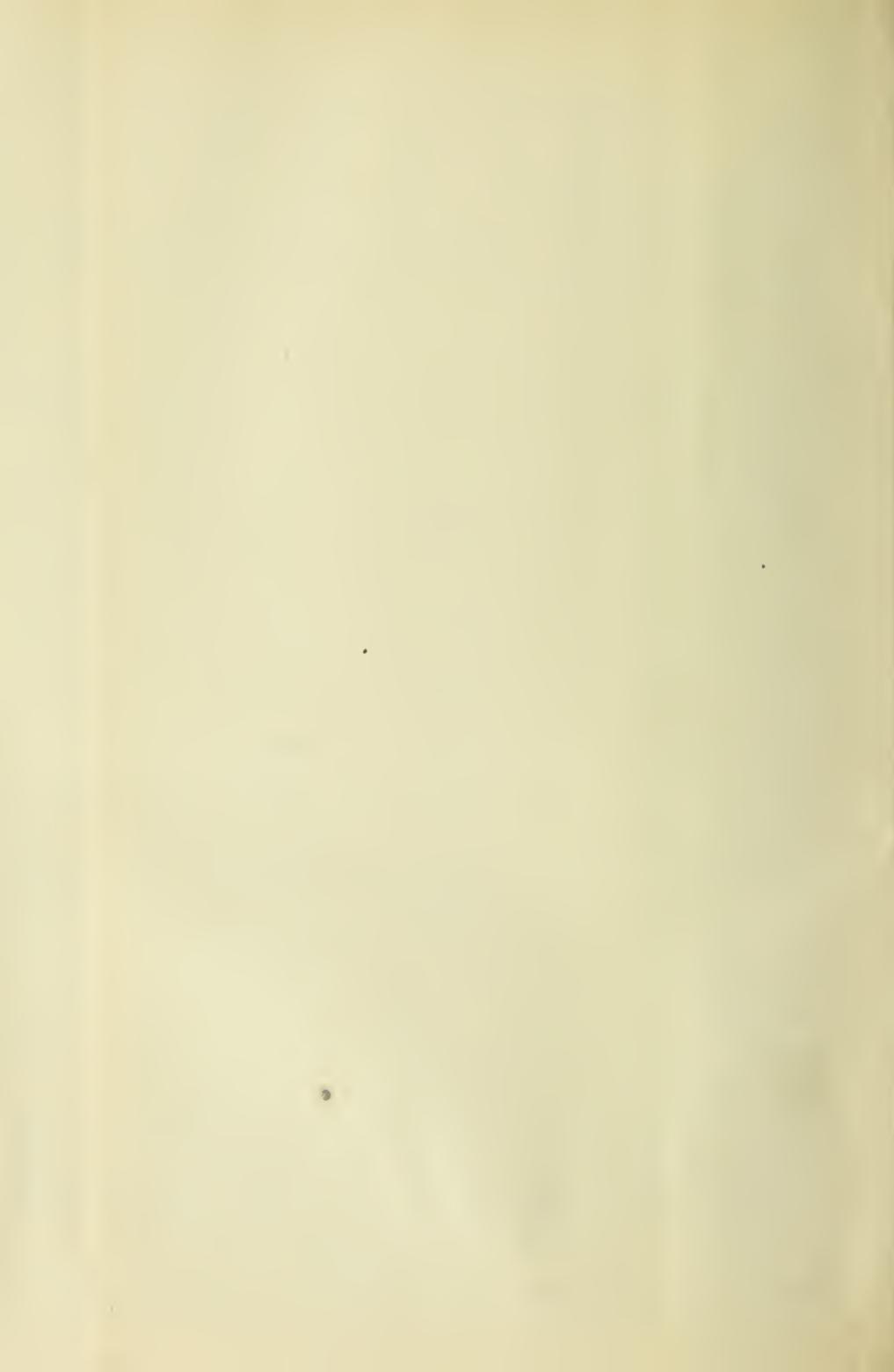
STATEMENT showing the number of Lunatics in residence in the Provincial Asylums each year since 1871, the Counties they were admitted from, the Co

County.	1871.		1872.		1873.		1874.		1875.		1876.		1877.		1878.		1879.		1880.		1881.		1882.		1883.		
	No.	Cost. \$158,880.75.	No.	Cost. \$187,719.42	No.	Cost. \$201,478.66	No.	Cost. \$214,308.21	No.	Cost. \$218,541.35	No.	Cost. \$241,380.57	No.	Cost. \$281,843.75	No.	Cost. \$270,162.95	No.	Cost. \$286,894.37	No.	Cost. \$297,894.72	No.	Cost. \$322,971.62	No.	Cost \$368,683.07	No.	Cost. \$377,005.10.	
		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		$ c.
Algoma.	1	116 31	1	128 49	1	133 87	1	134 03	1	132 45	2	266 42	...	246 80	1	118 17	3	365 64	4	537 84	6	800 88	10	800 88	10	800 88	10
Brant.	25	2,907 75	30	3,854 70	32	4,283 64	35	4,691 05	33	4,370 85	39	5,195 19	45	6,345 00	43	5,405 53	51	6,293 40	58	6,853 86	59	7,190 92	56	7,629 76	56	7,474 88	56
Bruce.	15	1,744 65	17	2,184 33	16	2,141 92	24	3,216 72	26	3,443 70	33	4,395 93	43	6,063 00	49	6,159 79	48	6,923 20	54	6,381 18	56	6,825 28	63	8,470 98	63	8,409 24	69
Carleton.	54	6,280 74	52	6,681 48	55	7,196 72	59	7,907 77	62	8,211 90	60	7,992 60	70	9,870 00	72	9,051 12	77	9,501 80	82	9,689 94	91	11,091 08	89	11,966 91	101	13,181 48	106
Dufferin.																											
Dundas.	5	681 55	7	899 43	11	1,472 57	10	1,340 30	12	1,589 40	12	1,598 52	14	1,974 00	16	2,011 36	14	1,727 60	16	1,890 72	16	1,950 08	20	2,689 20	19	2,236 12	17
Durham.	33	3,878 23	36	4,625 64	37	4,953 19	34	4,507 02	36	4,768 20	23	2,981 00	30	3,771 30	33	4,072 20	33	3,899 61	43	5,240 84	42	5,647 32	41	5,873 12	46		
Elgin.	30	3,489 30	39	5,011 11	43	5,756 41	42	5,629 26	42	5,562 90	45	5,994 45	53	7,473 00	60	7,542 60	56	6,910 40	62	7,326 54	67	8,165 96	69	8,277 74	66		
Essex.	24	2,791 44	28	3,597 72	31	4,149 97	29	3,886 87	26	3,443 70	29	3,865 09	29	4,089 00	32	4,022 72	34	4,195 60	42	5,484 14	45	6,185 16	47	6,275 56	49		
Frontenac.	52	6,048 12	59	7,580 81	59	7,898 33	59	7,907 77	60	7,947 00	75	9,990 75	77	10,857 00	94	11,816 74	89	10,985 60	95	11,226 15	102	12,431 76	100	13,416 60	93		
Glengarry.	13	1,512 03	15	1,927 35	17	2,275 79	17	2,278 51	14	1,854 30	11	1,463 01	14	1,974 00	14	1,758 71	16	1,974 40	21	2,549 57	21	2,958 12	22	3,603 96	22		
Greville.	8	930 48	8	1,027 92	10	1,338 70	9	1,206 27	11	1,456 95	8	1,065 68	11	1,551 00	12	1,508 52	16	1,974 40	13	1,538 21	14	1,706 32	16	2,151 36	16		
Grey.	24	2,791 44	26	3,340 74	32	4,283 84	31	4,154 93	40	5,298 00	41	5,461 61	47	6,627 00	49	6,159 79	59	7,280 60	59	6,972 03	61	7,434 68	69	9,277 74	72		
Haldimand.	22	2,558 82	23	2,955 27	23	3,079 01	23	3,082 69	29	3,841 05	35	4,662 35	33	4,653 00	37	4,651 27	35	4,319 00	34	4,017 78	38	4,631 44	39	5,243 94	40		
Halton.	26	3,024 06	27	3,469 23	26	3,480 62	29	3,886 87	28	3,708 60	28	3,721 88	29	4,089 00	29	3,615 59	35	4,319 00	41	4,844 97	39	4,753 32	39	5,243 94	38		
Hastings.	27	3,140 37	38	4,882 62	32	4,283 84	30	4,020 90	30	3,973 50	36	4,795 55	40	6,436 00	45	5,650 95	47	5,799 80	55	6,499 35	55	6,703 40	50	7,933 14	63		
Huron.	37	4,303 47	35	4,497 15	38	5,087 06	35	4,691 05	36	4,768 20	40	5,328 40	48	6,768 00	54	6,788 34	59	7,280 60	69	8,165 73	83	10,116 04	89	11,966 94	88		
Kent.	25	2,907 75	24	3,038 76	24	3,079 01	31	4,557 02	36	4,768 20	36	4,795 56	32	4,512 00	41	5,154 11	50	6,170 00	58	6,855 86	54	6,581 72	62	8,336 52	68		
Lambton.	28	3,256 68	31	3,983 19	37	4,958 19	37	4,959 11	41	5,430 45	51	6,793 71	53	7,473 00	66	8,296 86	61	7,527 40	65	7,681 05	79	9,626 52	86	11,563 56	92		
Lanark.	28	3,256 68	30	3,854 70	30	4,016 10	28	3,752 84	25	3,311 75	33	4,389 93	35	4,935 00	43	4,395 85	43	5,306 20	45	5,317 65	45	5,484 60	47	6,319 62	51		
Leeds.	20	2,826 20	23	2,955 27	21	2,811 27	23	3,082 69	24	3,178 80	30	3,996 30	37	5,270 00	41	5,154 11	43	5,306 20	50	5,908 50	46	6,506 48	49	6,584 54	51		
Lennox and Addington.	17	1,977 27	17	2,184 33	20	2,677 40	21	2,814 63	22	2,913 90	22	2,936 62	34	4,794 03	35	4,399 85	37	4,556 80	40	4,726 80	41	4,997 08	44	5,916 24	46		
Lincoln.	29	3,372 99	27	3,469 23	29	3,882 23	30	4,020 90	29	3,841 03	38	5,661 98	44	6,204 00	48	6,034 08	51	6,293 40	58	6,853 86	56	6,825 28	64	8,605 44	60		
Middlesex.	88	10,235 28	93	11,949 57	100	13,387 00	103	13,805 99	103	13,642 35	123	16,384 83	141	19,881 00	153	19,233 63	165	20,361 00	166	19,616 22	171	20,814 48	176	23,664 96	184	24,560 32	183
Muskoka.																											
Nipissing.																											
Norfolk.	30	3,489 30	23	2,955 27	21	2,811 27	22	2,948 66	25	3,311 75	30	3,996 30	32	4,512 00	35	4,399 85	37	4,565 80	38	4,490 46	39	4,753 32	37	4,975 02	41	5,472 68	42
Northumberland.	33	3,838 23	42	5,396 59	39	5,220 93	42	5,629 26	42	5,562 90	62	5,250 02	66	9,306 00	61	7,668 31	65	8,021 00	65	7,681 05	64	7,800 32	74	9,950 04	72	9,610 56	77
Ontario.	47	5,466 57	48	6,167 52	50	6,633 50	54	5,237 62	57	7,549 65	59	7,859 39	63	9,588 03	67	8,422 57	72	8,884 80	81	9,571 71	87	10,603 66	96	12,906 16	95	12,680 60	95
Oxford.	31	3,605 61	37	4,754 13	36	4,819 32	42	5,629 26	41	5,430 45	46	5,994 45	49	6,909 00	49	6,159 79	54	7,441 71	69	8,409 72	69	9,277 74	73	9,744 04	75		
Parry Sound.																											
Peel.	26	3,024 06	28	3,597 72	30	4,016 10	31	4,164 93	34	4,503 30	36	4,795 56	41	5,781 00	52	6,636 92	51	6,293 40	56	6,617 52	53	6,460 04	53	7,126 38	52		
Perth.	35	4,070 85	34	4,368 66	35	4,685 45	36	4,825 08	40	5,228 00	40	5,326 40	43	6,063 00	46	5,782 66	51	6,293 40	58	6,853 86	63	7,678 44	63	8,470 98	70		
Peterboro'.	25	2,907 75	23	2,955 27	24	3,212 88	20	2,680 60	21	2,781 45	18	2,397 78	24	3,344 00	23	2,891 33	28	3,455 20	27	3,190 59	28	3,412 64	29	3,899 34	30		
Prescott.	10	1,163 10	10	1,284 90	12	1,606 44	16	2,144 48	17	2,253 63	15	1,994 15	16	2,256 00	16	2,011 36	16	1,974 40	19	2,245 23	23	2,803 24	21	2,623 66	20		
Prince Edward.	9	1,016 74	10	1,284 90	12	1,606 44	13	1,742 39	14	1,854 30	15	1,998 15	12	1,692 00	11	1,382 81	19	2,344 60	20	2,363 40	21	2,559 48	21	2,803 08	19		
Rainy River.	9	1,046 79	10	1,284 90	12	1,606 44	10	1,340 30	9	1,192 05	14	1,864 91	23	3,243 00	23	2,891 33	25	3,085 00	26	3,072 42	26	3,168 88	30	4,038 80	32		
Russell.	1	116 31	1	133 87	1	138 87	1	105 00	1	132 45	1	2,275 79	1	2,948 66	19	2,516 55	26	3,436 46	30	3,771 30	34	4,195 60	35	4,135 95	40		
Simcoe.	37	4,303 47	39	5,011 11	38	5,087 06	40	5,361 20	41	5,430 45	50	6,660 50	58	8,178 00	65	8,171 15	77	9,501 80	80	9,453 60	90	10,969 20	85	11,429 10	96		
Stormont.	32	3,721 92	34	4,368 66	33	4,417 71	35	4,691 05	32	4,238 40	44	5,861 24	42	5,922 00	47	5,908 37	48	5,923 20	49	5,790 33	47	5,725 36	45	6,057 70	44		
Thunder Bay.																											
Victoria.	16	1,860 96	17	2,184 33	17	2,275 79	22	2,948 66	19	2,516 55	26	3,436 46	30	4,230 00	30	3,771 30	34	4,195 60	35	4,135 95	40	4,875 20	44	5,916 24	42		
Waterloo.	23	2,675 13	28	3,746 34	30	4,020 90	28	3,708 60	29	3,864 09	31	4,371 00	33	4,148 13	36	4,442 40	47	5,653 99	49	5,972 12	46	6,184 16	49	6,540 52	50		
Welland.	19	2,209 89																									



newing the total cost of maintaining the Central Prison, the cost each year, the number of prisoners maintained each year, the Counties they came from and the amount of benefit derived by each County each year, and in 23 years

STATEMENT showing the annual cost, 1871-1896, the number of boys maintained, the counties admitted from, and the amount of benefit derived from the Reformatory for each county, each year, and in the



ON FOR THE BLIND

cost thereof in each year from 1872 to 1896 inclusive; the number of blind persons maintained for each county; the amount of benefit derived by each county from the Institution each year; and in the total number of persons

SECTION FOR THE DEAF AND DUMB.

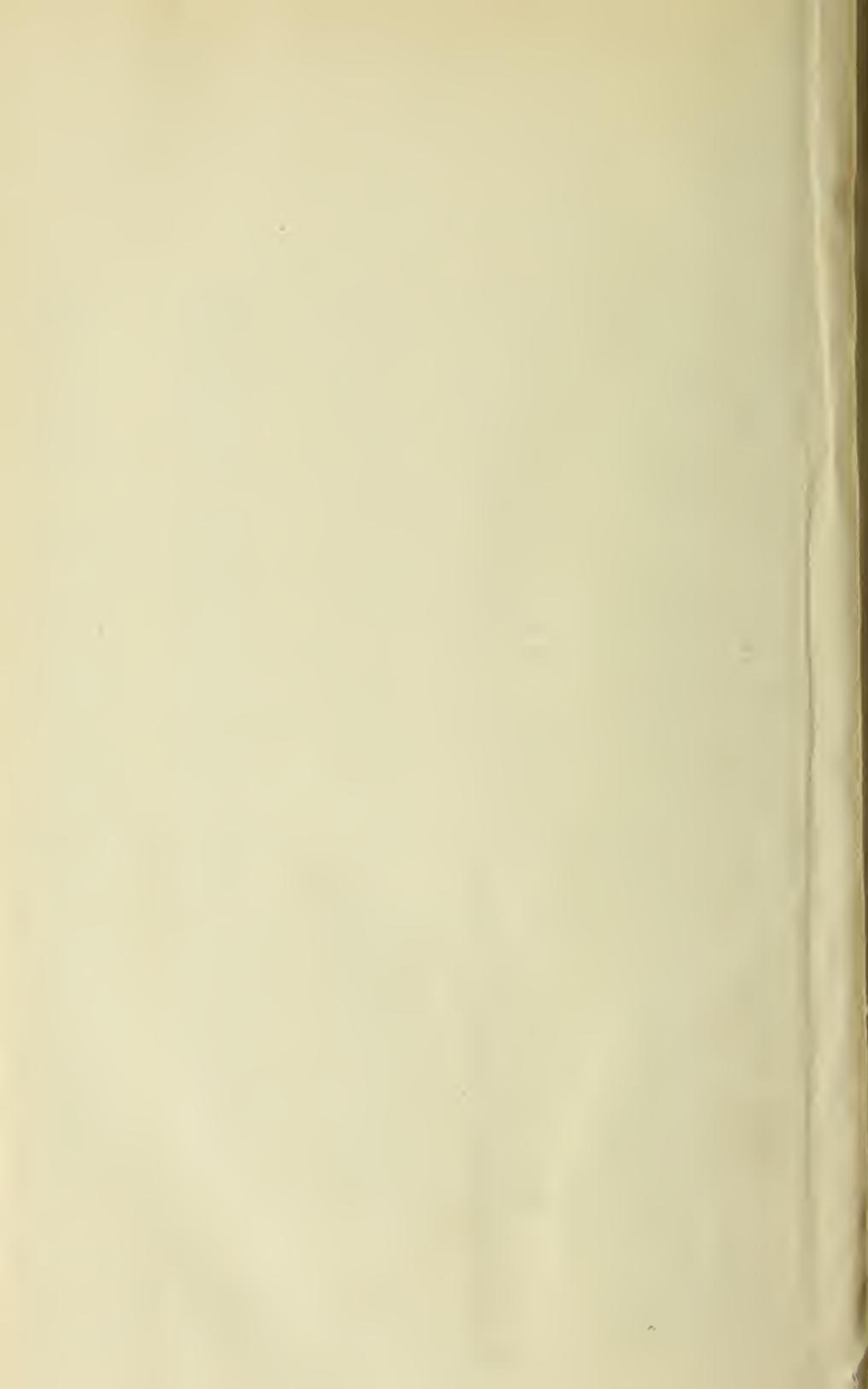
WT showing the cost thereof in each year from 1871 to 1896, inclusive, the number of Deaf Mutes maintained from each County, the amount of benefit derived from the Institution by each County, each year, and in the total number of

STATEMENT showing the Grants paid in each year to Public, Separate and High Schools from 1871 to 1896, including Townships, Towns and Villages in each County.

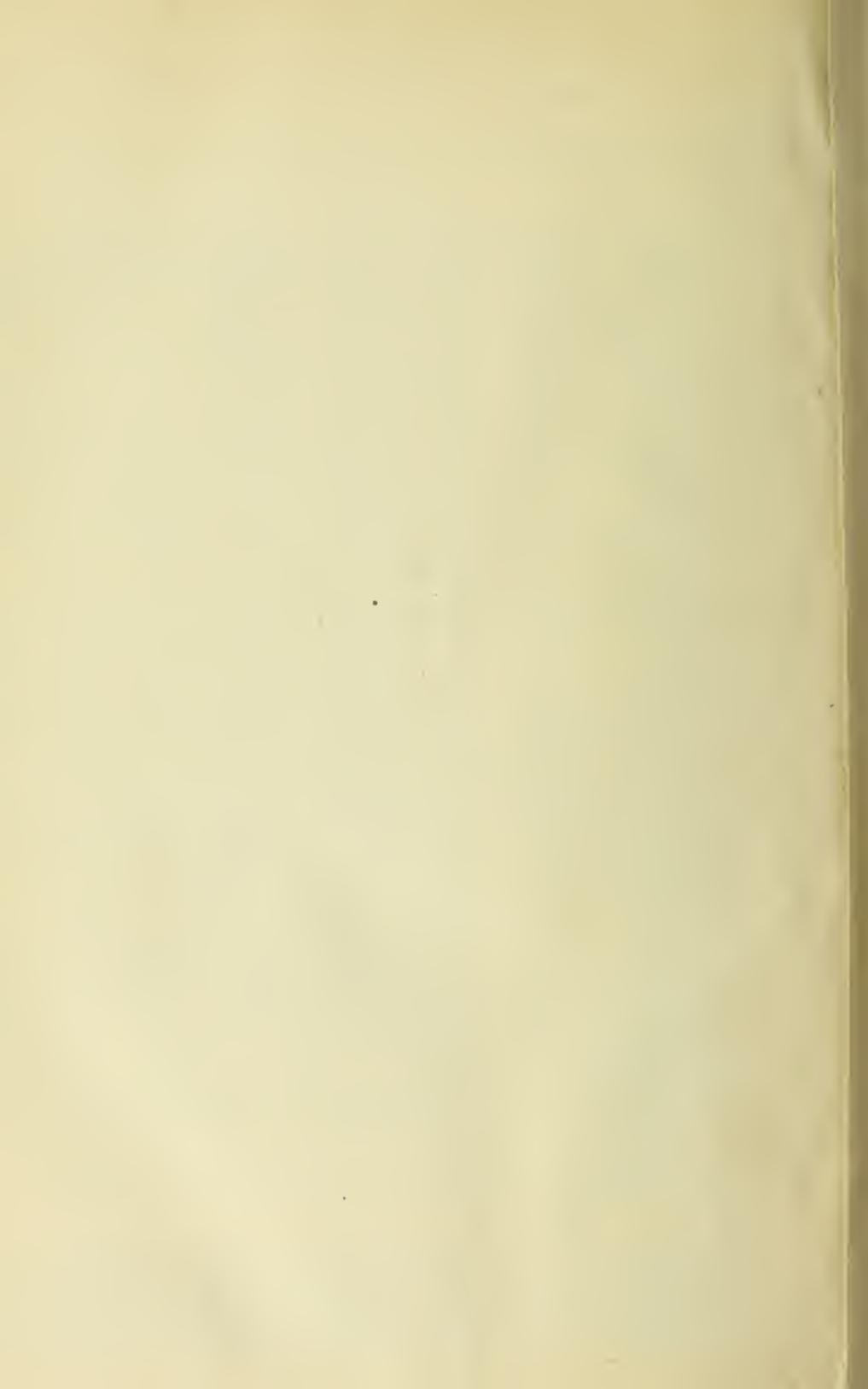
Counties, including Towns and Villages, but not Cities.	GRANTS TO PUBLIC, SEPARATE AND HIGH SCHOOLS.																				Counties, including Towns and Villages, but not Cities.	Cities.	Total.				
	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	Grand Total.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Stormont, Dundas and Glengarry	9,446	10,199	11,055	11,410	11,045	10,591	11,246	11,737	10,573	11,238	10,746	10,999	10,763	11,051	11,170	10,849	12,069	12,103	11,976	11,732	11,438	11,882	11,802	292,265	Stormont, Dundas and Glengarry		
Prescott and Russell	3,889	4,198	4,728	5,256	5,305	4,812	5,030	5,044	5,115	5,981	5,171	5,618	5,528	5,618	5,733	5,810	5,653	7,618	8,183	7,782	6,724	7,922	7,627	153,464	Prescott and Russell		
Carleton	4,900	4,789	4,580	5,095	5,400	5,034	4,801	4,754	4,406	4,732	4,448	4,342	4,467	4,491	4,136	4,410	4,699	4,854	4,186	4,155	4,436	4,212	4,815	120,218	Carleton		
Leeds and Grenville	9,600	9,928	11,183	11,347	11,590	11,847	11,312	11,871	11,211	11,516	11,119	10,981	11,042	10,909	10,631	10,704	12,227	11,318	11,481	11,770	11,481	11,573	11,014	11,435	11,255	11,675	290,380
Lenark	6,012	6,337	7,435	7,798	8,307	8,609	7,782	7,777	7,977	7,860	8,043	7,861	7,961	7,718	7,980	8,167	8,358	8,644	8,193	8,933	8,693	8,933	8,693	208,538	Lenark		
Renfrew	4,689	5,757	5,637	5,674	5,989	6,983	6,672	7,194	8,162	8,233	8,089	8,233	8,971	9,051	8,705	9,089	9,481	9,386	9,969	9,984	9,966	9,245	9,286	9,333	8,694	9,157	211,104
Frontenac	3,653	4,462	4,203	4,504	4,953	5,655	5,345	5,570	4,922	3,987	4,086	3,926	3,833	3,873	3,982	3,903	4,375	4,081	4,710	3,692	4,870	4,323	4,533	4,331	4,388	3,678	215,972
Lennox and Addington	5,667	6,566	5,838	6,377	6,127	5,849	5,960	5,617	5,253	5,015	4,778	4,896	4,929	5,165	4,982	5,075	5,062	5,111	5,083	5,048	5,308	5,459	6,660	7,060	6,168	144,359	Lennox and Addington
Prince Edward	3,086	3,615	3,553	4,110	3,892	3,604	3,709	3,365	3,588	3,414	3,293	3,472	3,384	3,351	3,431	3,369	3,194	3,315	3,053	3,076	2,869	3,014	3,211	2,884	2,144	214,214	
Hastings	6,723	8,481	9,425	9,884	8,801	10,661	10,188	8,288	7,432	6,772	7,186	6,906	6,737	6,803	6,540	6,831	7,886	9,254	9,876	9,400	10,059	10,259	9,624	217,243	Hastings		
Northumberland and Durham	14,663	15,933	15,899	16,474	17,328	17,682	17,054	15,934	15,187	15,802	15,673	15,927	15,175	14,897	14,471	14,229	14,566	14,248	13,943	13,807	13,395	14,294	12,951	13,343	393,164	Northumberland and Durham	
Peterborough	7,564	6,786	8,388	8,159	8,490	7,045	6,637	6,598	6,830	6,591	6,391	6,364	6,384	6,363	6,404	6,238	6,755	6,421	6,096	6,507	6,689	7,067	7,171	6,954	178,332	Peterborough	
Haliburton	.....	.....	.....	.....	.....	.....	1,855	1,775	2,270	1,567	3,101	2,245	2,378	2,176	1,552	2,097	2,141	2,497	2,746	2,754	3,197	3,286	3,145	3,046	3,611	2,530	55,025
Victoria	5,632	6,410	7,154	7,988	7,905	6,456	8,635	7,764	7,662	9,836	9,002	9,297	9,012	10,882	7,899	8,869	9,016	10,716	8,492	12,055	12,658	13,530	25,972	Victoria			
Ontario	10,554	8,092	9,964	10,703	10,545	10,670	11,030	11,074	10,161	10,544	10,936	11,112	10,800	11,028	10,910	10,603	10,248	9,925	9,731	9,630	9,162	8,852	8,700	263,793	Ontario		
York	9,614	8,455	9,762	10,430	10,569	10,941	11,386	11,602	10,805	11,038	11,372	10,348	10,988	9,560	10,525	10,393	10,518	11,370	10,163	10,319	10,480	9,881	11,052	10,975	11,165	273,149	York
Peel	4,404	4,677	4,545	4,717	4,875	5,732	4,649	4,777	4,618	4,571	4,673	4,990	4,737	4,636	4,611	4,560	4,426	4,217	4,135	4,164	4,186	4,311	4,119	234,234	Peel		
Simcoe	9,137	9,693	11,233	12,962	12,233	14,239	14,148	16,109	14,745	16,694	15,179	14,536	14,290	14,031	14,992	14,787	16,138	15,232	14,655	15,642	15,891	18,543	18,203	19,087	385,413	Simcoe	
Halton	8,223	3,634	3,984	3,779	3,745	3,853	3,923	3,984	3,637	3,695	3,633	3,744	3,666	3,886	3,312	3,400	3,559	4,186	3,842	3,853	3,875	3,714	3,926	4,005	97,836	Halton	
Wentworth	6,106	5,347	5,739	6,194	6,068	5,964	6,150	6,376	5,321	5,146	5,506	5,324	5,206	4,910	4,807	4,810	4,865	4,784	4,708	4,660	4,477	4,450	4,504	135,189	Wentworth		
Brant	5,173	5,876	6,398	7,065	7,020	8,086	5,839	3,327	3,440	3,326	3,229	3,203	3,136	3,094	3,167	3,228	3,066	2,949	2,851	2,825	2,927	105,234	Brant				
Lincoln	6,159	8,540	8,800	9,227	9,182	6,305	5,293	5,579	5,803	6,010	5,334	5,240	4,843	4,930	4,947	4,627	4,782	4,555	4,642	4,412	4,419	4,411	4,16,284	Lincoln			
Welland	5,230	5,318	4,978	5,214	5,222	5,124	5,651	5,318	5,464	5,71	5,798	5,671	6,021	5,876	5,556	5,571	5,478	5,649	5,609	5,633	5,234	5,441	6,170	5,451	141,377	Welland	
Haldimand	4,143	4,608	4,795	4,858	5,078	5,535	4,734	5,327	4,989	5,143	5,220	5,422	4,956	4,623	4,340	4,358	4,706	4,135	4,800	5,229	5,434	5,293	125,891	Haldimand			
Norfolk	5,285	5,458	5,904	6,268	6,096	6,140	6,346	6,603	6,289	6,538	6,145	6,307	6,234	6,714	6,699	5,741	5,570	5,559	5,592	5,110	6,469	5,942	5,993	153,789	Norfolk		
Oxford	6,151	8,089	8,166	8,672	8,472	8,218	8,356	8,826	7,725	8,016	7,849	8,098	7,903	7,852	7,912	9,454	9,481	9,261	9,043	8,798	9,115	9,173	220,314	Oxford			
Waterloo	7,030	8,852	9,320	10,643	9,724	9,109	8,768	8,739	8,250	7,979	7,722	8,171	8,438	8,550	8,611	8,845	8,968	8,845	8,818	8,453	8,644	8,795	226,011	Waterloo			
Wellington	9,164	9,794	10,236	11,095	11,046	11,291	12,636	10,958	11,126	10,440	10,028	9,122	9,158	9,039	8,977	9,237	9,042	9,236	8,971	9,142	9,156	9,354	258,939	Wellington			
Dufferin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,742	3,797	4,100	4,043	4,393	4,349	4,746	4,345	6,088	4,818	4,683	4,011	4,404	4,304	69,922	Dufferin	
Grey	7,715	8,944	9,599	10,208	10,311	10,018	9,863	10,133	10,152	10,313	10,365	10,160	10,286	9,885	10,120	10,849	11,605	11,198	10,882	10,656	11,124	11,082	10,004	10,984	11,144	268,092	Grey
Perth	6,671	7,515	8,660	9,578	9,635	10,181	10,220	10,548	10,686	12,159	11,700	11,881	10,994	11,273	10,837	8,078	7,974	7,589	8,445	7,754	7,488	7,336	7,364	237,648	Perth		
Huron	8,954	9,395	10,396	10,953	11,057	11,434	11,736	11,941	11,661	12,407	11,926	12,224	12,535	12,414	11,866	12,013	11,887	12,326	12,271	11,623	11,567	11,167	11,513	11,418	11,822	11,945	300,464
Bruce	5,819	6,742	7,593	8,837	8,981	8,933	8,708	9,443	10,188	9,500	9,839	9,427	9,749	9,482	9,775	9,740	9,487										



shewing the amounts paid from Consolidated Revenue to Counties and Districts on Account of the Administration of Justice during the years 1871 to 1896 inclusively.



STATEMENT shewing the Grants to Agricultural Societies from 1871 to 1896 inclusive



PUBLIC LIBRARIES (FORMERLY MECHANICS' INSTITUTES) AND FREE LIBRARIES.

STATEMENT showing the amounts paid in each year from 1871 to 1896 inclusive.

Counties.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	Totals.	Counties.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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Brent.	200	00	200	00	200	00	400	00	400	00	400	00	400	00	400	00	400	00	400	00	400	00	400	00	400	00	400	00	Brent.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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